

**2026 AUTHORITY BUDGET
CERTIFICATION SECTION**

2026

Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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: 1/8/2026

2026 PREPARER'S CERTIFICATION

Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 Bridgeton, NJ 08302
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
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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 Annual Comprehensive 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: Dominic Buirch
Title of Officer Certifying Compliance: CFO
Signature: dbuirch@ccuanj.gov

2026 APPROVAL CERTIFICATION

Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 16, 2025.

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.

Officer's Signature:	dbuirch@ccuanj.gov
Name:	Dominic Buirch
Title:	CFO
Address:	333 Water Street Bridgeton, NJ 08302
Phone Number:	856-455-7120
Fax Number:	856-455-3824
E-mail Address:	dbuirch@ccuanj.gov

2026 AUTHORITY BUDGET RESOLUTION

Cumberland County Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

WHEREAS, the Annual Budget for Cumberland County Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented before the governing body of the Cumberland County Utilities Authority at its open public meeting of October 16, 2025; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$8,267,500.00, Total Appropriations including any Accumulated Deficit, if any, of \$15,065,388.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$6,797,888.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$11,085,000.00 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 16, 2025 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, 2026 and ending December 31, 2026, 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 18, 2025.

boardsec@ccuanj.gov

(Secretary's Signature)

10/16/2025

(Date)

Governing Body Recorded Vote

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

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2026 ADOPTION CERTIFICATION

Cumberland County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 18, 2025.

Officer's Signature:	dbuirch@ccuanj.gov		
Name:	Dominic Buirch		
Title:	CFO		
Address:	333 Water Street Bridgeton, NJ 08302		
Phone Number:	856-455-7120	Fax:	856-455-3824
E-mail address:	dbuirch@ccuanj.gov		

2026 ADOPTED BUDGET RESOLUTION

Cumberland County Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

WHEREAS, the Annual Budget and Capital Budget/Program for the Cumberland County Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented for adoption before the governing body of the Cumberland County Utilities Authority at its open public meeting of December 18, 2025; 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 \$8,267,500.00, Total Appropriations, including any Accumulated Deficit, if any, of \$15,065,388.00, and Total Unrestricted Net Position utilized of \$6,797,888.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$11,085,000.00 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 18, 2025 that the Annual Budget and Capital Budget/Program of the Cumberland County Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 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)

12/18/2025
(Date)

Governing Body Recorded Vote

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

**2026 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cumberland County Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 2026 proposed Annual Budget and make comparison to the Fiscal Year 2025 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.

Industrial Pretreatment Fees lowered due to two less IPP businesses in 2026.
Principal and Interest Payments on loans lowered due to amortization schedule for 2026.
Capital Budget is increased for 2026 - Authority funding Glass Street Project for \$4 million, Scada Project - 1 million and Rotomat for Septage - 700k. \$1,385,000 - 2026 Capital Projects

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 2026 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 2026 budget.
Authority funding Glass Street Project for \$4 million, Scada Project - 1 million, Rotomat for Septage - 700k.

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cumberland County Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 2025 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 a 1% 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?

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Cumberland County Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 1% and all other fees are proposed to stay the same as in 2026.
See attached Rate Schedule in FAST

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2026

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

Name of Authority:	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

Preparer's Name:	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>	dbuirch@ccuanj.gov		

Chief Executive Officer*	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>	dbuirch@ccuanj.gov		

Chief Financial Officer*	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>	dbuirch@ccuanj.gov		

Name of Auditor:	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>	stesta@rhtservices.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Cumberland County Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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

35

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:

\$ 1,901,961.43

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, 2026 to December 31, 2026

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, 2026 to December 31, 2026

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, 2026 to December 31, 2026

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, 2026 to December 31, 2026

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, 2026 to December 31, 2026

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)				
			Commissioner	Key Employee Officer	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
1 William Whelan	Commissioner	2	X				\$ 4,000.00			\$ 4,000.00	
2 John Daddario	Chairperson	4	X				\$ 4,500.00			\$ 4,500.00	
3 Donald Blew	Commissioner	2	X				\$ 4,000.00			\$ 4,000.00	
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	Vice-Chairperson	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 Dominic Buirch	CFO	40	X	X			\$ 70,661.70		\$ 8,060.15	\$ 78,721.85	
13 Daniel Jefferson	Deputy Director	40		X			\$ 151,013.46	\$ 608.92	\$ 25,762.89	\$ 177,385.27	
14 Robert Carlson, Jr	Executive Director	40		X			\$ 181,743.04	\$ 608.92	\$ 18,725.73	\$ 201,077.69	
15										\$ -	
16										\$ -	
17										\$ -	
18										\$ -	
19										\$ -	
20										\$ -	
21										\$ -	
22										\$ -	
23										\$ -	
24										\$ -	
25										\$ -	
26										\$ -	
27										\$ -	
28										\$ -	
29										\$ -	
30										\$ -	
31										\$ -	
32										\$ -	
33										\$ -	
34										\$ -	
35										\$ -	
Total:							\$ 453,918.20	\$ -	\$ 1,217.84	\$ 52,850.77	\$ 507,986.81

Schedule of Health Benefits - Detailed Cost Analysis

Cumberland County Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

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)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	5	23,789.14	118,945.70	5	17,530.44	87,652.20	31,293.50	35.7%
Parent & Child	1	42,291.12	42,291.12	1	31,156.56	31,156.56	11,134.56	35.7%
Employee & Spouse (or Partner)	4	47,659.68	190,638.72	4	35,123.16	140,492.64	50,146.08	35.7%
Family	6	66,739.68	400,438.08	6	49,191.64	295,149.84	105,288.24	35.7%
Employee Cost Sharing Contribution (enter as negative -)			(198,543.05)			(149,247.84)	(49,295.21)	33.0%
Subtotal	16		553,770.57	16		405,203.40	148,567.17	36.7%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	
Subtotal			-			-	-	
Retirees - Health Benefits - Annual Cost								
Single Coverage	9	10,446.25	94,016.25	9	8,080.85	72,727.65	21,288.60	29.3%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	12	19,428.74	233,144.88	12	17,878.71	214,544.52	18,600.36	8.7%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	
Subtotal	21		327,161.13	21		287,272.17	39,888.96	13.9%
GRAND TOTAL	37		880,931.70	37		692,475.57	188,456.13	27.2%

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

**FISCAL YEAR 2026 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Cumberland County Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	<i>FY 2026 Proposed Budget</i>						<i>FY 2025 Adopted Budget</i>	<i>\$ Increase (Decrease)</i>	<i>% Increase (Decrease)</i>	
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
REVENUES										
Total Operating Revenues	\$ 8,247,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,247,500	\$ 8,180,000	\$ 67,500	0.8%
Total Non-Operating Revenues	20,000	-	-	-	-	-	20,000	20,000	-	
Total Anticipated Revenues	<u>8,267,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,267,500</u>	<u>8,200,000</u>	<u>67,500</u>	<u>0.8%</u>
APPROPRIATIONS										
Total Administration	2,395,877	-	-	-	-	-	2,395,877	2,457,931	(62,054)	-2.5%
Total Cost of Providing Services	5,185,350	-	-	-	-	-	5,185,350	5,039,691	145,659	2.9%
Total Principal Payments on Debt Service in Lieu of Depreciation	269,225	-	-	-	-	-	269,225	311,430	(42,205)	-13.6%
Total Operating Appropriations	7,850,452	-	-	-	-	-	7,850,452	7,809,052	41,400	0.5%
Total Interest Payments on Debt	29,936	-	-	-	-	-	29,936	34,386	(4,450)	-12.9%
Total Other Non-Operating Appropriations	7,185,000	-	-	-	-	-	7,185,000	4,264,904	2,920,096	68.5%
Total Non-Operating Appropriations	7,214,936	-	-	-	-	-	7,214,936	4,299,290	2,915,646	67.8%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	15,065,388	-	-	-	-	-	15,065,388	12,108,342	2,957,046	24.4%
Less: Total Unrestricted Net Position Utilized	6,797,888	-	-	-	-	-	6,797,888	3,908,342	2,889,546	73.9%
Net Total Appropriations	<u>8,267,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,267,500</u>	<u>8,200,000</u>	<u>67,500</u>	<u>0.8%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

Revenue Schedule

Cumberland County Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

FY 2026 Proposed Budget							FY 2025 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	500,000					\$ 500,000	\$ 500,000	\$ -	0.0%
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental	7,725,000					7,725,000	7,650,000	75,000	1.0%
Other						-	-	-	#DIV/0!
Total Service Charges	8,225,000					8,225,000	8,150,000	75,000	0.9%
<i>Connection Fees</i>									
Residential						-	-	-	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees						-	-	-	#DIV/0!
<i>Parking Fees</i>									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Parking Fees						-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Industrial Pretreatment Fees	22,500					22,500	30,000	(7,500)	-25.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Revenue	22,500					22,500	30,000	(7,500)	-25.0%
Total Operating Revenues	8,247,500					8,247,500	8,180,000	67,500	0.8%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Non-Operating Revenue						-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	20,000					20,000	20,000	-	0.0%
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Interest	20,000					20,000	20,000	-	0.0%
Total Non-Operating Revenues	20,000					20,000	20,000	-	0.0%
TOTAL ANTICIPATED REVENUES	\$ 8,267,500	\$ -	\$ -	\$ -	\$ -	\$ 8,267,500	\$ 8,200,000	\$ 67,500	0.8%

Appropriations Schedule

Cumberland County Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	FY 2026 Proposed Budget						FY 2025 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	
							Total All Operations	All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 736,377						\$ 736,377	\$ 724,381	\$ 11,996	1.7%
Fringe Benefits	506,300						506,300	493,300	13,000	2.6%
Total Administration - Personnel	1,242,677	-	-	-	-	-	1,242,677	1,217,681	24,996	2.1%
<i>Administration - Other (List)</i>										
SEE ATTACHED WORKSHEET	1,153,200						1,153,200	1,240,250	(87,050)	-7.0%
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	1,153,200	-	-	-	-	-	1,153,200	1,240,250	(87,050)	-7.0%
Total Administration	2,395,877	-	-	-	-	-	2,395,877	2,457,931	(62,054)	-2.5%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,773,800						1,773,800	1,781,641	(7,841)	-0.4%
Fringe Benefits	1,206,550						1,206,550	1,174,550	32,000	2.7%
Total COPS - Personnel	2,980,350	-	-	-	-	-	2,980,350	2,956,191	24,159	0.8%
<i>Cost of Providing Services - Other (List)</i>										
SEE ATTACHED WORKSHEET	2,205,000						2,205,000	2,083,500	121,500	5.8%
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	2,205,000	-	-	-	-	-	2,205,000	2,083,500	121,500	5.8%
Total Cost of Providing Services	5,185,350	-	-	-	-	-	5,185,350	5,039,691	145,659	2.9%
Total Principal Payments on Debt Service in Lieu of Depreciation	269,225	-	-	-	-	-	269,225	311,430	(42,205)	-13.6%
Total Operating Appropriations	7,850,452	-	-	-	-	-	7,850,452	7,809,052	41,400	0.5%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	29,936	-	-	-	-	-	29,936	34,386	(4,450)	-12.9%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	7,085,000						7,085,000	4,164,904	2,920,096	70.1%
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves	100,000						100,000	100,000	-	0.0%
Total Non-Operating Appropriations	7,214,936	-	-	-	-	-	7,214,936	4,299,290	2,915,646	67.8%
TOTAL APPROPRIATIONS	15,065,388	-	-	-	-	-	15,065,388	12,108,342	2,957,046	24.4%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	15,065,388	-	-	-	-	-	15,065,388	12,108,342	2,957,046	24.4%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation							-	-	-	#DIV/0!
Other	6,797,888						6,797,888	3,908,342	2,889,546	73.9%
Total Unrestricted Net Position Utilized	6,797,888	-	-	-	-	-	6,797,888	3,908,342	2,889,546	73.9%
TOTAL NET APPROPRIATIONS	\$ 8,267,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,267,500	\$ 8,200,000	\$ 67,500	0.8%

* 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 \$ 392,522.60 \$ - \$ - \$ - \$ - \$ - \$ 392,522.60

Prior Year Adopted Appropriations Schedule

Cumberland County Utilities Authority

FY 2025 Adopted Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 724,381						\$ 724,381
Fringe Benefits	493,300						493,300
Total Administration - Personnel	1,217,681	-	-	-	-	-	1,217,681
<i>Administration - Other (List)</i>							
SEE ATTACHED WORKSHEET	1,240,250						1,240,250
Miscellaneous Administration*							-
Total Administration - Other	1,240,250	-	-	-	-	-	1,240,250
Total Administration	2,457,931	-	-	-	-	-	2,457,931
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,781,641						1,781,641
Fringe Benefits	1,174,550						1,174,550
Total COPS - Personnel	2,956,191	-	-	-	-	-	2,956,191
<i>Cost of Providing Services - Other (List)</i>							
SEE ATTACHED WORKSHEET	2,083,500						2,083,500
Miscellaneous COPS*							-
Total COPS - Other	2,083,500	-	-	-	-	-	2,083,500
Total Cost of Providing Services	5,039,691	-	-	-	-	-	5,039,691
Total Principal Payments on Debt Service in Lieu of Depreciation	311,430	-	-	-	-	-	311,430
Total Operating Appropriations	7,809,052	-	-	-	-	-	7,809,052
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	34,386	-	-	-	-	-	34,386
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	4,164,904						4,164,904
Municipality/County Appropriation							-
Other Reserves	100,000						100,000
Total Non-Operating Appropriations	4,299,290	-	-	-	-	-	4,299,290
TOTAL APPROPRIATIONS	12,108,342	-	-	-	-	-	12,108,342
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	12,108,342	-	-	-	-	-	12,108,342
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation							-
Other	3,908,342						3,908,342
Total Unrestricted Net Position Utilized	3,908,342	-	-	-	-	-	3,908,342
TOTAL NET APPROPRIATIONS	\$ 8,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,200,000

* 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

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
		FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter	
<i>Sewer</i>										
SEE ATTACHED DETAIL		\$ 311,430	\$ 269,225	\$ 271,695	\$ 271,695	\$ 275,695	\$ 279,695	\$ 223,695	\$ 495,246	\$ 2,086,946
Total Principal		311,430	269,225	271,695	271,695	275,695	279,695	223,695	495,246	2,086,946
<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		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 311,430	\$ 269,225	\$ 271,695	\$ 271,695	\$ 275,695	\$ 279,695	\$ 223,695	\$ 495,246	\$ 2,086,946

<i>Indicate the Authority's most recent bond rating and the year of the rating by ratings service.</i>			
	Moody's	Fitch	Standard & Poors
Bond Rating	Aa3		
Year of Last Rating			

Debt Service Schedule - Interest

Cumberland County Utilities Authority

If Authority has no debt, check this box:

	<i>Fiscal Year Ending in</i>								Total Interest Payments Outstanding
	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter	
<i>Sewer</i>									
SEE ATTACHED DETAIL	\$ 34,386	\$ 29,936	\$ 25,336	\$ 21,414	\$ 17,416	\$ 13,201	\$ 8,769	\$ 22,369	\$ 138,441
									-
									-
Total Interest Payments	34,386	29,936	25,336	21,414	17,416	13,201	8,769	22,369	138,441
<i>Operation #2</i>									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #3</i>									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #4</i>									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #5</i>									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #6</i>									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 34,386	\$ 29,936	\$ 25,336	\$ 21,414	\$ 17,416	\$ 13,201	\$ 8,769	\$ 22,369	\$ 138,441

Net Position Reconciliation

Cumberland County Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

FY 2026 Proposed Budget

		Operation	Operation	Operation	Operation	Total All	
	Sewer	Operation #2	#3	#4	#5	#6	Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 24,232,163						\$ 24,232,163
Less: Invested in Capital Assets, Net of Related Debt (1)	16,041,848						16,041,848
Less: Restricted for Debt Service Reserve (1)	339,816						339,816
Less: Other Restricted Net Position (1)	1,131,300						1,131,300
Total Unrestricted Net Position (1)	6,719,199	-	-	-	-	-	6,719,199
Less: Designated for Non-Operating Improvements & Repairs	4,390,990						4,390,990
Less: Designated for Rate Stabilization	1,534,028						1,534,028
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	3,008,083						3,008,083
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	9,082,537						9,082,537
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	12,884,801	-	-	-	-	-	12,884,801
Unrestricted Net Position Utilized to Balance Proposed Budget	6,797,888	-	-	-	-	-	6,797,888
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	6,797,888	-	-	-	-	-	6,797,888
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 6,086,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,086,913

(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 \$ 392,523 \$ - \$ - \$ - \$ - \$ - \$ 392,523

(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 2026

Cumberland County Utilities Authority

(Authority Name)

2026 AUTHORITY CAPITAL BUDGET/PROGRAM

2026 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Cumberland County Utilities Authority

(Authority Name)

Fiscal Year: January 01, 2026 to December 31, 2026

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 16, 2025.

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):

Officer's Signature:	dbuirch@ccuanj.gov
Name:	Dominic Buirch
Title:	CFO
Address:	333 Water Street Bridgeton, NJ 08302
Phone Number:	856-455-7120
Fax Number:	856-455-3824
E-mail Address:	dbuirch@ccuanj.gov

2026 CAPITAL BUDGET/PROGRAM MESSAGE

Cumberland County Utilities Authority

Fiscal Year: January 01, 2026 to December 31, 2026

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, 2026 to December 31, 2026

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
SEE ATTACHED DETAIL	\$ 11,085,000		\$ 7,085,000	\$ 4,000,000		
	-					
	-					
Total	11,085,000	-	7,085,000	4,000,000	-	-
<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	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 11,085,000	\$ -	\$ 7,085,000	\$ 4,000,000	\$ -	\$ -

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, 2026 to December 31, 2026

		<i>Fiscal Year Ending in</i>					
	Estimated Total Cost	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
<i>Sewer</i>							
SEE ATTACHED DETAIL	\$ 29,960,000	\$ 11,085,000	\$ 8,950,000	\$ 3,425,000	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000
	-	-					
	-	-					
Total	29,960,000	11,085,000	8,950,000	3,425,000	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	-	-	-	-	-	-	-
TOTAL	\$ 29,960,000	\$ 11,085,000	\$ 8,950,000	\$ 3,425,000	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000

5 Year Capital Improvement Plan

Cumberland County Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

Fiscal Year Ending in

	Estimated Total Cost	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
<i>Motor/Pump Replacement</i>	\$ 30,000	\$30,000					
Phase 3 - Treatment Plant Upgrades	4,000,000	4,000,000					
Locker Room/Bathroom Upgrade	50,000	50,000					
Scada System - Upgrading	90,000	90,000					
Landscaping (Admin)	5,000	5,000					
Shop Equipment	10,000	10,000					
Scada System - Electrical Contractor	1,000,000	1,000,000					
Aeration Upgrade	150,000	150,000					
Glass Street Pump Station	4,000,000	4,000,000					
Washdown Strainer	200,000	200,000					
Ferric System - Concrete Pad	250,000	250,000					
Force Main Air Release - UDT	250,000	250,000					
Rotomat - Septage	700,000	700,000					
Ferric System - Installation	50,000	50,000					
Painting & General Repairs	300,000	300,000					
-	-						
-	-						
Dewatering Equipment	2,500,000		2,500,000				
Glass Street Pump Station	4,000,000		4,000,000				
Generator - 1250 kW	1,400,000		\$ 1,400,000				
Generator Pad & Install	1,000,000		1,000,000				
Digester Analyzer	50,000		50,000				
-	-						
Industrial Park Force Main Upgrades	3,000,000			3,000,000			
Trunk Sewer Improvements	250,000			250,000			
Roll Off Truck	175,000			\$ 175,000			
-	-						
L/T Capital - Industrial Park PS	2,500,000				2,500,000		
-	-						
L/T Capital - Cumberland Drive PS	2,000,000					2,000,000	
-	-						
L/T Capital - Cubby Hollow PS	2,000,000						\$ 2,000,000
-	-						
-	-						
-	-						
-	-						
TOTAL THIS PAGE ONLY	\$ 29,960,000	\$ 11,085,000	\$ 8,950,000	\$ 3,425,000	\$ 2,500,000	\$ 2,000,000	\$ 2,000,000

5 Year Capital Improvement Plan

Cumberland County Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	Estimated Total Cost	<i>Fiscal Year Ending in</i>					
		FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
	\$ -						
TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan Funding Sources

Cumberland County Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
SEE ATTACHED DETAIL	\$ 29,960,000	\$ 14,985,000	\$ 3,975,000	\$ 11,000,000		
Total	29,960,000	14,985,000	3,975,000	11,000,000	-	-
<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	-	-	-	-	-	-
TOTAL	\$ 29,960,000	\$ 14,985,000	\$ 3,975,000	\$ 11,000,000	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 29,960,000					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

5 Year Capital Improvement Plan Funding Sources

Cumberland County Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	Estimated Total Cost	<i>Funding Sources</i>			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Motor/Pump Replacement</i>	\$30,000	\$30,000			
Phase 3 - Treatment Plant Upgrades	4,000,000			\$ 4,000,000	
Locker Room/Bathroom Upgrade	50,000	50,000			
Scada System - Upgrading	90,000	90,000			
Landscaping (Admin)	5,000	5,000			
Shop Equipment	10,000	10,000			
Scada System - Electrical Contractor	1,000,000	1,000,000			
Aeration Upgrade	150,000	\$ 150,000			
Glass Street Pump Station	4,000,000	4,000,000			
Washdown Strainer	200,000	200,000			
Ferric System - Concrete Pad	250,000	250,000			
Force Main Air Release - UDT	250,000	250,000			
Rotomat - Septage	700,000	700,000			
Ferric System - Installation	50,000	\$ 50,000			
Painting & General Repairs	300,000	300,000			
-	-				
-	-				
Dewatering Equipment	2,500,000		2,500,000		
Glass Street Pump Station	4,000,000	4,000,000			
Generator - 1250 kW	1,400,000	\$ 1,400,000			
Generator Pad & Install	1,000,000		1,000,000		
Digester Analyzer	50,000		50,000		
-	-				
Industrial Park Force Main Upgrades	3,000,000			3,000,000	
Trunk Sewer Improvements	250,000		250,000		
Roll Off Truck	175,000		\$ 175,000		
-	-				
L/T Capital - Industrial Park PS	2,500,000	2,500,000			
-	-				
L/T Capital - Cumberland Drive PS	2,000,000			2,000,000	
-	-				
L/T Capital - Cubby Hollow PS	2,000,000			\$ 2,000,000	
-	-				
-	-				
-	-				
-	-				
-	-				
TOTAL THIS PAGE ONLY	<u>\$ 29,960,000</u>	<u>\$ 14,985,000</u>	<u>\$ 3,975,000</u>	<u>\$ 11,000,000</u>	<u>\$ -</u>

**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, 2026

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

N/A

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

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

10/16/2025
Date

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

Appendix to Budget Document

