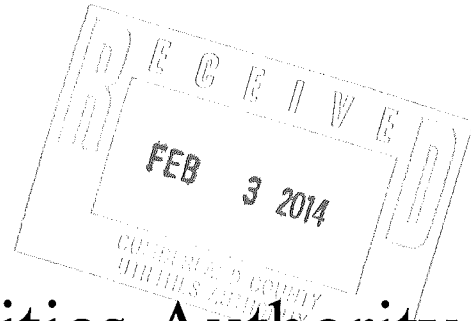


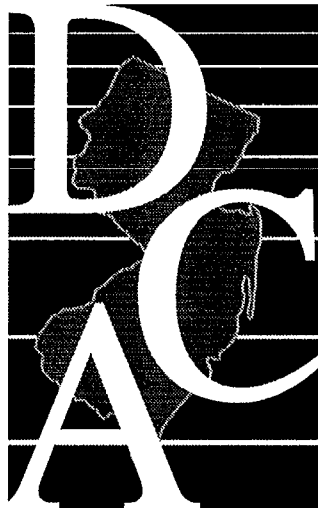
2014



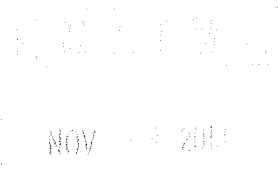
Cumberland County Utilities Authority

# Authority Budget

Department Of



Community  
Affairs



LOCAL GOVT SERVICES

2014 JUN 13 P 2:13

RECEIVED

Division of Local Government Services

2014

**Cumberland County Utilities Authority**

**AUTHORITY BUDGET**

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

*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 NJS 40A:5A-11*

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

By: Amendment 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: ~~Amendment~~ Amendment Date: 1/30/14

# 2014 PREPARER'S CERTIFICATION

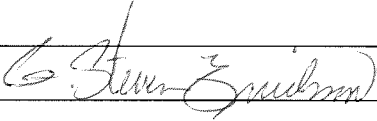
## Cumberland County Utilities Authority

### AUTHORITY BUDGET

**FISCAL YEAR:** FROM: January 1, 2014 TO: December 31, 2014

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

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

Preparer's Signature:			
Name:	G. Steven Errickson		
Title:	Director		
Address:	333 Water Street, Bridgeton, New Jersey 08302		
Phone Number:	856-455-7120	Fax Number:	856-459-0470
E-mail address	director@ccua.comcastbiz.net		

# 2014 APPROVAL CERTIFICATION


## Cumberland County Utilities Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2014 TO: December 31, 2014

It is hereby certified that the Authority Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Cumberland County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 17th day of October, 2013.

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

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

# AUTHORITY INFORMATION SHEET 2014

Please complete the following information regarding this Authority:

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

<b>Preparer's Name:</b>	G. Steven Erickson		
Preparer's Address:	333 Water Street		
City, State, Zip:	Bridgeton	NJ	08302
Phone: (ext.)	856-455-7120 x103	Fax:	856-459-0470

<b>Chief Executive Officer:</b>	G. Steven Erickson		
Phone: (ext.)	856-455-7120 x103	Fax:	856-459-0470
E-mail:	director@ccua.comcastbiz.net		

<b>Chief Financial Officer:</b>	Sandra Acevedo, Business Administrator		
Phone: (ext.)	856-455-7120 x105	Fax:	856-459-0470
E-mail:	business_admin@ccua.comcastbiz.net		

<b>Name of Auditor:</b>	Stephen P. Testa		
Name of Firm:	Romano, Hearing, Testa & Knorr		
Address:	150 South Main Road		
City, State, Zip:	Vineland	NJ	08360
Phone: (ext.)	856-692-9100 ex 103	Fax:	856-794-8862
E-mail:	stesta@rhtservices.com		

<b>Membership of Board of Commissioners (Full Name)</b>	<b>Title</b>
Albert Jones	Chairman
Edward Bethea	Commissioner
Sameer Boutros	Commissioner
Angelia Edwards	Commissioner
Harvey Friedman	Commissioner
Donald Olbrich, Sr.	Commissioner
Keith Wasserman	Commissioner

# Internet Web Site Information and Certification

Authority's Web Address	www.ccu.info
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All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. NJSA 40A:5A-17.1 requires the following items as the minimum requirement for public disclosure.

- A description of the Authority's mission and responsibilities
- Commencing with 2013, the budgets of at least three consecutive fiscal years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with Calendar Year Ending 2012, the annual audits of at least three consecutive fiscal 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
- Beginning January 1, 2013, 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 Chairman of the Board, that the Authority's web site or web page as identified above complies with the minimum statutory requirements of NJSA 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

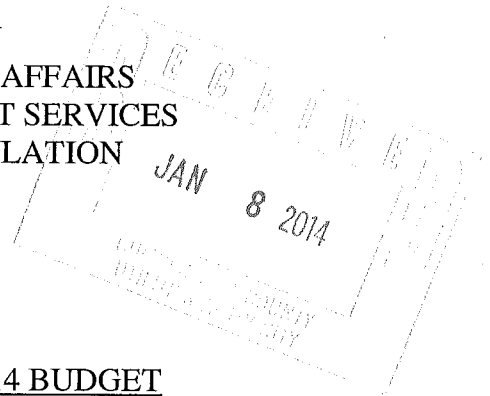
Name of Chairperson Certifying compliance

Albert Jones, Chairman

Signature

 \_\_\_\_\_

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



CERTIFICATION OF AMENDED 2014 BUDGET

Cumberland County Utilities Authority

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.A.C. 5:31-2.8.

Department of Community Affairs  
Division of Local Government Services  
Christine M. Zapicchi

By *C.M. Zapicchi*  
For: Thomas H. Neff, Director

Date 12/24/13

Attachment

# CUMBERLAND COUNTY UTILITIES AUTHORITY

COMMISSIONER	AYE	NAY	ABSTAIN	ABSENT	
EDWARD BETHEA				x	RESOLUTION <u>2589</u>
SAMEER BOUTROS	x				Offered By <u>O1br1&amp;hh</u>
ANGELIA EDWARDS	x				Seconded By <u>Wasserman</u>
HARVEY FRIEDMAN	x				Dated <u>December 19, 2013</u>
DONALD OLBRICH	x				
KEITH WASSERMAN	x				
ALBERT JONES	x				

## RESOLUTION TO AMEND RESOLUTION #2580 AUTHORIZING THE INTRODUCTION OF THE 2014 AUTHORITY BUDGET

WHEREAS, the Commissioners of the Authority adopted Resolution #2580 titled "A Resolution Authorizing the Introduction of the 2014 Budget" at its regular meeting on October 17, 2013 and

WHEREAS, the Director of the Division of Local Government Services has requested, that a Resolution to amend Resolution Authorizing the Introduction of the 2014 Authority Budget, be adopted to reflect changes to the original language as introduced on October 17, 2013.

WHEREAS, the Cumberland County Utilities Authority finds it necessary to amend paragraph 3 of said Resolution to read as follows:

**From:**

WHEREAS, the Capital Budget as introduced reflects Total Appropriations of \$219,300, Total Unrestricted Net Assets planned to be utilized as funding thereof, is \$-0- and Renewal & Replacement Reserve is planned to be utilized as funding thereof, of \$-0-; and

**To:**

WHEREAS, the Capital Budget as introduced reflects Total Appropriations of \$219,300, Total Unrestricted Net Assets planned to be utilized as funding thereof, is \$-0- and Renewal & Replacement Reserve is planned to be utilized as funding thereof, of \$219,300; and

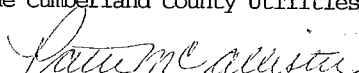
NOW, THEREFORE BE IT RESOLVED, by the Commissioners of the Cumberland County Utilities Authority, the Resolution Authorizing the Introduction of the 2014 Budget is hereby amended as detailed above, and

BE IT FURTHER RESOLVED, that the Board's secretary is hereby directed to submit a copy of this resolution to the Director of the Division of Local Government Services for approval as part of the Authority's 2014 budget.

Passed and adopted at the regular meeting of the Cumberland County Utilities Authority, held at the Authority's Administration Building, 333 Water Street, Bridgeton, New Jersey, on Thursday afternoon, December 19, 2013 at 4:30 p.m. prevailing time.

DATED: December 19, 2013

The foregoing is a true copy of a resolution adopted by the Governing Body of the Cumberland County Utilities Authority on December 19, 2013.

  
 Patti McAllister, Assistant Secretary

12-24-13  
 Dated



*Cumberland County Utilities Authority*

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2. That a Public Hearing on the 2014 Budget be scheduled at the November 25, 2013 open public meeting of the Authority, notice of which will be published in the South Jersey Times (formally Bridgeton Evening News) at least twenty (20) days prior to the date of the Public Hearing, after which it will be scheduled for adoption.

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

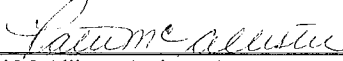
BE IT FURTHER RESOLVED, that the members of the Cumberland County Utilities Authority will consider the Annual Budget and Capital Budget for adoption on December 19, 2013.

Passed and adopted at the regular meeting of the Cumberland County Utilities Authority, held at the Authority's Administration Building, 333 Water Street, Bridgeton, New Jersey, on Thursday afternoon, October 17, 2013 at 4:30 p.m. prevailing time.

DATED: October 17, 2013

Cumberland County  
Utilities Authority

The foregoing is certified to be a true and complete copy of a resolution adopted by the Governing Body of the Cumberland County Utilities Authority at a meeting thereof duly called and held on October 17, 2013.

  
Patti McAllister, Assistant Secretary

Dated: October 29, 2013

**CUMBERLAND COUNTY UTILITIES AUTHORITY**

COMMISSIONER	AYE	NAY	ABSTAIN	ABSENT
EDWARD BETHEA	x			
SAMEER BOUTROS				x
ANGELIA EDWARDS				x
HARVEY FRIEDMAN	x			
DONALD OLBRICH	x			
KEITH WASSERMAN	x			
ALBERT JONES	x			

RESOLUTION 2580  
 Offered By Wasserman  
 Seconded By Bethea  
 Dated October 17, 2013

A RESOLUTION AUTHORIZING THE INTRODUCTION  
 OF THE 2014 BUDGET

WHEREAS, the Annual Budget and Capital Budget for the Cumberland County Utilities Authority for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented before the Commissioners of the Cumberland County Utilities Authority at its open public meeting of October 17, 2013; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$6,271,113 and Total Appropriations of \$6,271,113, and Total Unrestricted Net Assets utilized of \$-0-; and

WHEREAS, the Capital Budget as introduced reflects Total Appropriations of \$219,300, Total Unrestricted Net Assets planned to be utilized as funding thereof, is \$-0- and Renewal & Replacement Reserve is planned to be utilized as funding thereof, of \$-0-; and

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

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

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

1. At a open public meeting held on October 17, 2013, that the Annual Budget, including appended Supplemental Schedules, and the Capital Budget of the Cumberland County Utilities Authority for the fiscal year beginning January 1, 2014 and ending December 31, 2014 is hereby recommended for approval; and

**CUMBERLAND COUNTY UTILITIES AUTHORITY  
BUDGET COMPARISON**

Pg	<u>Adopted 2013</u>	<u>Amended 2013</u>	<u>Proposed 2014</u>
<b>SALARIES AND WAGES</b>			
3	461,550	440,950	472,699
15	1,357,210	1,355,200	1,407,307
4	1,146,300	1,132,400	1,125,500
	2,965,060	2,928,550	3,005,506
<b>ADMINISTRATIVE EXPENSES</b>			
5	35,200	39,200	34,700
6	179,500	196,500	198,100
7	80,700	72,700	75,800
8	2,000	2,000	2,000
9	15,000	15,000	15,000
10	8,000	8,000	8,000
11	41,000	41,000	41,000
12	45,000	43,000	40,000
13	90,500	64,046	70,000
14	7,000	8,000	7,000
	503,900	489,446	491,600
<b>OPERATING/MAINTENANCE EXPENSES</b>			
16	30,700	30,700	30,700
17	96,000	96,000	96,000
18	43,000	44,000	44,000
12	538,000	543,000	508,000
19	95,500	100,500	100,500
20	48,000	50,000	52,000
21	101,000	102,000	100,000
22	242,000	242,000	217,000
14	3,500	3,500	3,500
23	6,500	6,500	6,500
	1,204,200	1,218,200	1,158,200
<b>DEBT SERVICE</b>			
24	1,276,464	1,276,464	1,296,507
<b>CAPITAL OUTLAY</b>			
24	123,100	118,800	219,300
<b>RESERVES</b>			
24	50,000	50,000	50,000
24	0	0	0
24	50,000	50,000	50,000
	100,000	100,000	100,000
<b>TOTALS</b>	<b>6,172,724</b>	<b>6,131,460</b>	<b>6,271,113</b>

**CUMBERLAND COUNTY UTILITIES AUTHORITY  
BUDGET REVENUES**

	<u>2013 Adopted</u>	<u>2013 Amended</u>	<u>2014 Proposed</u>
Sewerage Treatment Fees	6,021,724	5,851,960	6,010,113
Septage Fees	115,000	200,000	180,000
Investment Income	15,000	55,000	60,000
Industrial Pretreatment Fees	21,000	24,500	21,000
 TOTAL	<u>6,172,724</u>	<u>6,131,460</u>	<u>6,271,113</u>

0

**BUDGET MESSAGE 2014**  
**Cumberland County Utilities Authority**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM: January 1, 2014 TO: December 31, 2014**

1. Complete a brief statement on the 2014 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

**The 2014 Budget reflects a 2.28% increase from the 2013 Amended Budget. The increase is attributed to necessary repair of aging infrastructure along with increases in Salary & Wages and Capital Outlay, which is due to the replacement of two vehicles in our fleet, one of which is our most expensive to maintain and replace.**

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any.

**The proposed budget reflects a \$.02 cent/per thousand gallon rate increase to the Users. It was determined to be necessary due to the conversion to Flow-based billing in 2013. This is less than 1/2 of 1% to the Users.**

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

**Growth within our service area has stalled and the 2014 Budget was developed to work within those limitations.**

4. Describe the reasons for utilizing Unrestricted Net Assets in the proposed Annual Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc.

**N/A**

5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service.

**N/A**

6. The proposed budget should not reflect an anticipated deficit. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (NJSA 40A:5A-12).

**N/A**

2014

**AUTHORITY BUDGET**

Sewerage  
(OPERATION)

Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

**---ANTICIPATED REVENUES---**

<b>OPERATING REVENUES</b>	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR'S ADOPTED or AMENDED BUDGET</b>
-----	-----	-----	-----
SERVICE CHARGES	* A-1 *	\$6,190,113	\$6,051,960
CONNECTION FEES	* A-2 *		
PARKING FEES	* A-3 *		
OTHER OPERATING REVENUES	* A-4 *	\$21,000	\$24,500
<b>TOTAL OPERATING REVENUES</b>	<b>* R-1 *</b>	<b>\$6,211,113</b>	<b>\$6,076,460</b>
		-----	-----
<b>NON-OPERATING REVENUES</b>	<b>CROSS REF.</b>	<b>2014 PROPOSED BUDGET</b>	<b>2013 CURRENT YEAR'S ADOPTED or AMENDED BUDGET</b>
-----	-----	-----	-----
OPERATING GRANTS & ENTITLEMENTS	* A-5 *		
LOCAL SUBSIDIES & DONATIONS	* A-6 *		
INTEREST ON INVESTMENTS AND DEPOSIT	* A-7 *	\$60,000	\$55,000
OTHER NON-OPERATING REVENUES	* A-8 *		
<b>TOTAL NON-OPERATING REVENUES</b>	<b>* R-2 *</b>	<b>\$60,000</b>	<b>\$55,000</b>
		-----	-----
<b>TOTAL ANTICIPATED REVENUES</b>	<b>* B-1 *</b>	<b>\$6,271,113</b>	<b>\$6,131,460</b>
(R-1 + R-2)		=====	=====

2014

**AUTHORITY BUDGET**

Sewerage  
(OPERATION)

Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

**---BUDGETED APPROPRIATIONS---**

**--OPERATING APPROPRIATIONS--**

----- ADMINISTRATION -----	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR'S ADOPTED or AMENDED BUDGET -----
SALARY & WAGES	* * *	\$472,699	\$440,950
FRINGE BENEFITS	* * *	\$308,500	\$315,825
OTHER EXPENSES	* * *	\$491,600	\$489,446
<b>TOTAL ADMINISTRATION</b>	* E-1 *	\$1,272,799	\$1,246,221
-----			
----- COST OF PROVIDING SERVICES -----	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR'S ADOPTED or AMENDED BUDGET -----
SALARY & WAGES	* * *	\$1,407,307	\$1,355,200
FRINGE BENEFITS	* * *	\$817,000	\$816,575
OTHER EXPENSES	* * *	\$1,158,200	\$1,218,200
<b>TOTAL COST OF PROVIDING SERVICES</b>	* E-2 *	\$3,382,507	\$3,389,975
<b>TOTAL PRINCIPAL PAYMENTS ON DEBT SERVICE IN LIEU OF DEPRECIATION</b>	* D-1 *	\$1,061,628	\$972,095
<b>TOTAL OPERATING APPROPRIATIONS</b> (E-1 + E-2 + D-1)	* B-2 *	\$5,716,934	\$5,608,291

2014

**AUTHORITY BUDGET**

Sewerage  
(OPERATION)

Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

**---BUDGETED APPROPRIATIONS---**

**--NON-OPERATING APPROPRIATIONS--**

	CROSS REF.		2014 PROPOSED BUDGET		2013 CURRENT YEAR'S ADOPTED or AMENDED BUDGET	
	-----		-----		-----	
TOTAL INTEREST PAYMENTS ON DEBT	* D-2 *		\$234,879	*	\$304,369	*
BUDGETED CAPITAL OUTLAY	* *			*	\$118,800	*
RENEWAL & REPLACEMENT RESERVE(S)	* C-1 *		\$219,300	*		*
MUNICIPALITY/COUNTY APPROPRIATION	* *			*		*
OTHER RESERVES	* C-2 *		\$100,000	*	\$100,000	*
<b>TOTAL NON-OPERATING APPROPRIATIONS</b>	<b>* B-3 *</b>		<b>\$554,179</b>	<b>*</b>	<b>\$523,169</b>	<b>*</b>
<b>ACCUMULATED DEFICIT</b>	<b>* B-4 *</b>			<b>*</b>		<b>*</b>
<b>TOTAL OPERATING &amp; NON-OPERATING APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b> (B-2 + B-3 + B-4)	<b>* B-5 *</b>		<b>\$6,271,113</b>	<b>*</b>	<b>\$6,131,460</b>	<b>*</b>
UNRESTRICTED NET ASSETS UTILIZED:						
MUNICIPALITY/COUNTY APPROPRIATION	* R-3a *			*		*
OTHER	* R-3b *			*		*
<b>LESS: TOTAL UNRESTRICTED NET ASSETS UTILIZED (R-3a + R-3b)</b>	<b>* R-3 *</b>			<b>*</b>		<b>*</b>
<b>NET TOTAL APPROPRIATIONS</b> (B-5 - R-3)	<b>* B-6 *</b>		<b>\$6,271,113</b>	<b>*</b>	<b>\$6,131,460</b>	<b>*</b>



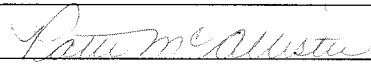
# 2014 ADOPTION CERTIFICATION

## Cumberland County Utilities Authority (Name)

### AUTHORITY BUDGET

**FISCAL YEAR:**    **FROM:**    January 1, 2014    **TO:**    December 31, 2014

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Cumberland County Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 19th day of, December, 2013.

Secretary's Signature:			
Name:	Patti McAllister		
Title:	Assistant Secretary		
Address:	333 Water Street, Bridgeton, NJ 08302		
Phone Number:	856-455-7120	Fax Number:	856-459-0470
E-mail address	business_sec@ccua.comcastbiz.net		

# CUMBERLAND COUNTY UTILITIES AUTHORITY

COMMISSIONER	AYE	NAY	ABSTAIN	ABSENT	
EDWARD BETHEA				x	RESOLUTION 2590
SAMEER BOUTROS	x				Offered By <u>Olbrich</u>
ANGELIA EDWARDS	x				Seconded By <u>Edwards</u>
HARVEY FRIEDMAN	x				Dated <u>December 19, 2013</u>
DONALD OLBRICH	x				
KEITH WASSERMAN	x				
ALBERT JONES	x				

A RESOLUTION ADOPTING THE 2014 BUDGET  
CUMBERLAND COUNTY UTILITIES AUTHORITY  
FISCAL YEAR PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

WHEREAS, the Annual Budget and Capital Budget for the Cumberland County Utilities Authority for the fiscal year period beginning January 1, 2014 and ending December 31, 2014 has been presented and adopted before the Commissioners of the Authority at its open public meeting of December 19, 2013; and

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$6,271,113, Total Appropriations of \$6,271,113 and Total Unrestricted Net Assets utilized of \$-0-; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$219,300 and Renewal & Replacement Reserve planned to be utilized as funding thereof of \$219,300; and

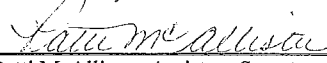
NOW, THEREFORE, BE IT RESOLVED by the Commissioners of the Cumberland County Utilities Authority, at an open public meeting held on December 19, 2013 that the Annual Budget and Capital Budget of the Cumberland County Utilities Authority for the fiscal year period beginning January 1, 2014 and ending December 31, 2014 is hereby adopted and shall constitute an appropriation for the purposes stated and authorization of total Revenues of \$6,271,113, Total Appropriations of \$6,271,113, Total Renewal & Replacement Reserve Fund of \$219,300 and Total Unrestricted Net Assets of \$-0- and

BE IT FURTHER RESOLVED, that 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.

Passed and adopted at the regular meeting of the Cumberland County Utilities Authority, held at the Authority's Administration Building, 333 Water Street, Bridgeton, New Jersey, on Thursday afternoon, December 19, 2013 at 4:30 p.m. prevailing time.

DATED: December 19, 2013

The foregoing is certified to be a true and complete copy of a resolution adopted by the Governing Body of the Cumberland County Utilities Authority at a meeting thereof duly called and held on December 19, 2013.

  
Patti McAllister, Assistant Secretary

Dated: January 8, 2014

**CUMBERLAND COUNTY UTILITIES AUTHORITY  
BUDGET COMPARISON**

Pg	<u>Adopted 2014</u>	<u>Amended 2014</u>	<u>Proposed 2015</u>
<b>SALARIES AND WAGES</b>			
3	Administrative Employees 472,699	0	0
15	Operating and Maintenance 1,407,307	0	0
4	Employee Benefits and Pensions 1,125,500	0	0
	3,005,506	0	0
<b>ADMINISTRATIVE EXPENSES</b>			
5	Office Supplies and Expense 34,700	0	0
6	Professional Fees 198,100	0	0
7	Insurance 75,800	0	0
8	Bad Debts 2,000	0	0
9	Conferences and Education 15,000	0	0
10	Dues and Subscriptions 8,000	0	0
11	Maintenance-Gen. Property 41,000	0	0
12	Utilities 40,000	0	0
13	Permits and Fees 70,000	0	0
14	Administrative Fees and Expenses 7,000	0	0
	491,600	0	0
<b>OPERATING/MAINTENANCE EXPENSES</b>			
16	Automotive Expenses 30,700	0	0
17	Chemicals Used in Treatment 96,000	0	0
18	Materials and Supplies 44,000	0	0
12	Utilities 508,000	0	0
19	Fuels and Lubricants 100,500	0	0
20	Laboratory Expenses 52,000	0	0
21	Repairs and Replacement 100,000	0	0
22	Sludge/Waste/Recycling Disposal 217,000	0	0
14	Other 3,500	0	0
23	IPP 6,500	0	0
	1,158,200	0	0
<b>DEBT SERVICE</b>			
24	Principal & Interest on Bonds 1,296,507	0	0
<b>CAPITAL OUTLAY</b>			
24	Plant Reconstr. or Replacement 50,000	0	0
24	Capital Improvements 219,300	0	0
24	Renewal/Replacement Fund 0	0	0
24	User Revenue Reserve Fund 50,000	0	0
	319,300	0	0
<b>TOTALS</b>			
	<b>6,271,113</b>	<b>0</b>	<b>0</b>

**CUMBERLAND COUNTY UTILITIES AUTHORITY  
BUDGET REVENUES**

	<b><u>2014 Adopted</u></b>	<b><u>2014 Amended</u></b>	<b><u>2015 Proposed</u></b>
Sewerage Treatment Fees	6,010,113		
Septage Fees	180,000		
Investment Income	60,000		
Industrial Pretreatment Fees	21,000		
<b>TOTAL</b>	<b><u>6,271,113</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

2014  
Cumberland County  
Utilities Authority

**AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM**

# 2014 CERTIFICATION of AUTHORITY CAPITAL BUDGET/PROGRAM


## Cumberland County Utilities Authority

**FISCAL YEAR: FROM:** January 1, 2014 **TO:** December 31, 2014

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Cumberland County Utilities Authority, on the 17<sup>th</sup> day of October, 2013.

**OR**

It is further certified that the governing body of the \_\_\_\_\_ Authority have elected **NOT** to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s): \_\_\_\_\_

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

# 2014 Capital Budget/Program Message

## Cumberland County Utilities Authority

FISCAL YEAR: FROM: January 1, 2014 TO: December 31, 2014

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program?

**Yes. Projects in the 2014 Capital Budget and 5 year Capital Budget were developed with the cooperation of the municipalities through monthly minutes and annual Public Hearings.**

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

**Yes. CCUA Engineers prepared an Annual Report based on their inspection and discussions with staff. Each project was prepared with a cost projection for each.**

3. Has a long-term (10-20 years) infrastructure needs assessment or other capital plan with a horizon beyond six years been prepared?

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

4. Describe the projected impacts of the proposed capital projects, including impact on the schedule of rates, fees, and service charges and the impact on current and future year's schedules.

**The proposed Capital Project will have little impact on User rates. We anticipate the 5 year Capital Improvement plans will be funded by NJEIT loans. The timing of any future loans will coincide with the final payment on the 2006A Bond Issue, resulting in little or no impact on overall Debt Service**

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

**N/A**

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

**N/A**

**Add additional sheets if necessary.**

2014

**AUTHORITY CAPITAL BUDGET**

Sewerage  
(OPERATION)

Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

PROPOSED YEAR'S CAPITAL IMPROVEMENT PLAN

DESCRIPTION	ESTIMATED TOTAL COST	-----FUNDING SOURCES-----			
		UNRESTRICTED NET ASSETS	RENEWAL & REPLACEMENT RESERVE	DEBT AUTHORIZATION	OTHER SOURCES
Motor/Pump Replacement	\$30,000		\$30,000		
Roof Repairs	\$7,000		\$7,000		
Boiler	\$40,000		\$40,000		
Scania Truck	\$142,300		\$142,300		
<b>TOTAL</b>	<b>\$219,300</b>		<b>\$219,300</b>		



## AUTHORITY CAPITAL PROGRAM

Sewerage

(OPERATION)

Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

## 5 YEAR CAPITAL IMPROVEMENT PLAN COSTS

DESCRIPTION	ESTIMATED TOTAL COST	2014	2015	2016	2017	2018	2019
Motor/Pump Replacement	\$30,000	\$30,000					
Roof Repairs	\$7,000	\$7,000					
Boiler	\$40,000	\$40,000					
Scania Truck	\$142,300	\$142,300					
Refurbish Seabrook Pumping Station	\$660,000			\$660,000			
Replace Field Articulated Sludge Applicator	\$175,000			\$175,000			
Wastewater Treatment Plant Improvements	\$1,540,000			\$1,540,000			
Miscellaneous Building/Site Repairs	\$250,000		\$125,000				\$125,000
Co-Generation Project	\$1,100,000				\$1,100,000		
Replacement of Vehicle Fleet	\$100,000		\$25,000	\$25,000	\$25,000	\$25,000	
Replacement of Upper Deerfield Force Main	\$250,000				\$250,000		
Trunk Sewer Improvements	\$250,000						\$250,000
Long Term Capital Projects	\$2,000,000						\$2,000,000
<b>TOTAL</b>	<b>\$6,544,300</b>	<b>\$219,300</b>	<b>\$150,000</b>	<b>\$2,400,000</b>	<b>\$1,375,000</b>	<b>\$25,000</b>	<b>\$2,375,000</b>

2014

**AUTHORITY CAPITAL PROGRAM**

Sewerage  
(OPERATION)

Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

5 YEAR CAPITAL PLAN FUNDING SOURCES: From 2014 to 2019

DESCRIPTION	ESTIMATED TOTAL COST	-----FUNDING SOURCES-----			
		UNRESTRICTED NET ASSETS	RENEWAL & REPLACEMENT RESERVE	DEBT AUTHORIZATION	OTHER SOURCES
Motor/Pump Replacement	\$30,000		\$30,000		
Roof Repairs	\$7,000		\$7,000		
Boiler	\$40,000		\$40,000		
Scania Truck	\$142,300		\$142,300		
Refurbish Seabrook Pumping Station	\$660,000			\$660,000	
Replace Field Articulated Sludge Applicator	\$175,000			\$175,000	
Wastewater Treatment Plant Improvements	\$1,540,000			\$1,540,000	
Miscellaneous Building/Site Repairs	\$250,000		\$250,000		
Co-Generation Project	\$1,100,000			\$1,100,000	
Replacement of Vehicle Fleet	\$100,000		\$100,000		
Replacement of Upper Deerfield Force Main	\$250,000		\$250,000		
Trunk Sewer Improvements	\$250,000		\$250,000		
Long Term Capital Projects	\$2,000,000		\$2,000,000		
<b>TOTAL</b>	<b>\$6,544,300</b>		<b>\$3,069,300</b>	<b>\$3,475,000</b>	

2014  
Cumberland County  
Utilities

AUTHORITY

SUPPLEMENTAL SCHEDULES

STATE OF NEW JERSEY

DIVISION OF LOCAL GOVERNMENT SERVICES

2014

**AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES**

Sewerage  
(OPERATION)

Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

==== OPERATING REVENUES ====

----SERVICE CHARGES----	CROSS REF.	# UNITS	2014 PROPOSED ANNUAL COLLECTION	# UNITS	2013 CURRENT YEAR'S ADOPTED BUDGET
RESIDENTIAL	*	*	\$180,000	*	\$200,000
BUSINESS/COMMERCIAL	*	*		*	
INDUSTRIAL	*	*		*	
INTERGOVERNMENTAL	*	*	\$6,010,113	*	\$5,851,960
OTHER	*	*		*	
<b>TOTAL SERVICE CHARGES</b>	*	<b>A-1</b>	<b>\$6,190,113</b>	*	<b>\$6,051,960</b>

----CONNECTION FEES----	CROSS REF.	# UNITS	2014 PROPOSED ANNUAL COLLECTION	# UNITS	2013 CURRENT YEAR'S ADOPTED BUDGET
RESIDENTIAL	*	*		*	
BUSINESS/COMMERCIAL	*	*		*	
INDUSTRIAL	*	*		*	
INTERGOVERNMENTAL	*	*		*	
OTHER	*	*		*	
<b>TOTAL CONNECTION FEES</b>	*	<b>A-2</b>		*	

\* INCLUDE ALL APPLICABLE RATE SCHEDULES TO SUPPORT SUCH FEES

# 2014

## AUTHORITY BUDGET SUPPLEMENTAL SCHEDULES

Sewerage  
(OPERATION)

### Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

#### ==== OPERATING REVENUES ====

----PARKING FEES----	CROSS REF.	# UNITS	2014 PROPOSED ANNUAL COLLECTION	# UNITS	2013 CURRENT YEAR'S ADOPTED BUDGET
METERS	*	*		*	*
PERMITS	*	*		*	*
FINES/PENALTIES	*	*		*	*
OTHER	*	*		*	*
<b>TOTAL PARKING FEES</b>	* <b>A-3</b> *			*	
---OTHER OPERATING REVENUES---	CROSS REF.	# UNITS	2014 PROPOSED ANNUAL COLLECTION	# UNITS	2013 CURRENT YEAR'S ADOPTED BUDGET
<b>LIST IN DETAIL:</b>	*	*		*	*
INDUSTRIAL PRE-TREATMENT	*	*	\$21,000	*	\$24,500
	*	*		*	*
	*	*		*	*
	*	*		*	*
<b>TOTAL OTHER REVENUES</b>	* <b>A-4</b> *		\$21,000	*	\$24,500

\* INCLUDE ALL APPLICABLE RATE SCHEDULES TO SUPPORT SUCH FEES  
PAGE SS-2

# 2014

## AUTHORITY BUDGET SUPPLEMENTAL SCHEDULES

Sewerage  
(OPERATION)

Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

### ==== NON-OPERATING REVENUES ====

----GRANTS &---- ----ENTITLEMENTS----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:	*      *	*      *	*      *
	*      *	*      *	*      *
	*      *	*      *	*      *
	*      *	*      *	*      *
TOTAL GRANTS & ENT.	*    A-5   *	----- =====	----- =====

---LOCAL SUBSIDIES--- ---& DONATIONS---	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:	*      *	*      *	*      *
	*      *	*      *	*      *
	*      *	*      *	*      *
	*      *	*      *	*      *
TOTAL SUB. & DONATIONS	*    A-6   *	----- =====	----- =====

**2014**

**AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES**

Sewerage  
(OPERATION)

Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

==== NON-OPERATING REVENUES ====

---INTEREST ON INVESTMENTS---  
---AND DEPOSITS---

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----
INVESTMENTS	* *	\$60,000	\$55,000
SECURITY DEPOSITS	* *		
PENALTIES	* *		
OTHER INVESTMENTS	* *		
<b>TOTAL INTEREST ON INVESTMENTS &amp; DEPOSITS</b>	* <b>A-7</b> *	----- \$60,000 =====	----- \$55,000 =====

---OTHER NON-OPERATING REVENUES---

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----
LIST IN DETAIL:	* *		
	* *		
	* *		
	* *		
	* *		
<b>TOTAL OTHER REVENUES</b>	* <b>A-8</b> *	----- =====	----- =====

# 2014

## AUTHORITY BUDGET SUPPLEMENTAL SCHEDULES

Sewerage  
(OPERATION)

Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

### ==== NON-OPERATING APPROPRIATIONS ====

----RENEWAL &---- ---REPLACEMENT RESERVE(S)---	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
<b>LIST IN DETAIL:</b>			
MOTOR/PUMP REPLACEMENT	* * *	\$30,000	*
ROOF REPAIRS	* * *	\$7,000	*
BOILER	* * *	\$40,000	*
SCANIA TRUCK	* * *	\$142,300	*
<b>TOTAL RENEWAL &amp; REPLACEMENT RESERVE(S)</b>	<b>* C-1 *</b>	<b>\$219,300</b>	<b>*</b>
		=====	=====
 <b>---OTHER RESERVES---</b>			
	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
<b>LIST IN DETAIL:</b>			
	* * *		*
PLANT RECONSTRUCTION AND REPLACEMENT	* * *	\$50,000	\$50,000 *
USER REVENUE RESERVE	* * *	\$50,000	\$50,000 *
<b>TOTAL OTHER RESERVES</b>	<b>* C-2 *</b>	<b>\$100,000</b>	<b>\$100,000 *</b>
		=====	=====



# 2014

## AUTHORITY BUDGET SUPPLEMENTAL SCHEDULES

Sewerage  
(OPERATION)

### Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

==== BUDGETED DEBT SERVICE REQUIREMENTS ====

---PRINCIPAL PAYMENTS---

	CROSS REF.		2014 PROPOSED BUDGET		2013 CURRENT YEAR'S ADOPTED BUDGET	
		-----	-----	-----	-----	-----
AUTHORITY NOTES	* P-1 *			*		*
AUTHORITY BONDS	* P-2 *		\$1,061,628	*	\$972,095	*
CAPITAL LEASES	* P-3 *			*		*
INTERGOVERN. LOANS	* P-4 *			*		*
OTHER OBLIGATIONS	* P-5 *			*		*
<b>TOTAL PRINCIPAL PAYMENTS</b>	* D-1 *		\$1,061,628	*	\$972,095	*
			=====		=====	

---INTEREST PAYMENTS---

	CROSS REF.		2014 PROPOSED BUDGET		2013 CURRENT YEAR'S ADOPTED BUDGET	
		-----	-----	-----	-----	-----
AUTHORITY NOTES	* I-1 *			*		*
AUTHORITY BONDS	* I-2 *		\$234,879	*	\$304,369	*
CAPITAL LEASES	* I-3 *			*		*
INTERGOVERN. LOANS	* I-4 *			*		*
OTHER OBLIGATIONS	* I-5 *			*		*
<b>TOTAL INTEREST PAYMENTS</b>	* D-2 *		\$234,879	*	\$304,369	*
			=====		=====	

**2014**

**AUTHORITY BUDGET**

Sewerage  
(OPERATION)

SUPPLEMENTAL SCHEDULES

Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

**5 YEAR DEBT SERVICE SCHEDULE**

PRINCIPAL PAYMENTS

----- YEARS -----

	2014	2015	2016	2017	2018	2019
--	------	------	------	------	------	------

--AUTHORITY NOTES--

*	*	*	*	*	*	*
---	---	---	---	---	---	---

TOTAL PAYMENTS P-1

*	*	*	*	*	*	*
---	---	---	---	---	---	---

--AUTHORITY BONDS--

SERIES 2001-NJEIT TRUST *	\$ 55,000 *	\$ 55,000 *	\$ 60,000 *	\$60,000 *	\$65,000 *	\$70,000 *
SERIES 2001-NJEIT FUND *	\$ 52,049	\$ 50,263	\$ 51,725	\$49,776	\$51,075 *	\$52,212 *
SERIES 2006A *	\$ 620,000	\$ 650,000	\$ 690,000	\$710,000	\$70,000 *	\$75,000 *
SERIES 2006B *	\$ 160,000	\$ 165,000	\$ 175,000	\$180,000	\$185,000 *	\$195,000 *
SERIES 2010 NJEIT TRUST *	\$ 30,000	\$ 35,000	\$ 35,000	\$35,000	\$40,000 *	\$40,000 *
SERIES 2010 NJEIT FUND *	\$ 47,735	\$ 47,735	\$ 47,735	\$47,735	\$47,735 *	\$47,735 *
SERIES 2013 NJEIT TRUST *	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000 *	\$20,000 *
SERIES 2013 NJEIT FUND *	\$76,844 *	\$76,844 *	\$76,844 *	\$76,844 *	\$76,844 *	\$76,844 *

TOTAL PAYMENTS P-2

*	\$1,061,628 *	\$1,099,842 *	\$1,156,304 *	\$1,179,355 *	\$555,654 *	\$576,791 *
---	---------------	---------------	---------------	---------------	-------------	-------------

--AUTHORITY CAPITAL LEASES--

*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*

TOTAL PAYMENTS P-3

*	*	*	*	*	*	*
---	---	---	---	---	---	---

--AUTHORITY INTERGOVERNMENTAL LOANS--

*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*

TOTAL PAYMENTS P-4

*	*	*	*	*	*	*
---	---	---	---	---	---	---

--AUTHORITY OBLIGATIONS (LIST):--

*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*

TOTAL PAYMENTS P-5

*	*	*	*	*	*	*
---	---	---	---	---	---	---

TOTAL PRINCIPAL  
DEBT PAYMENTS SS-6

*	\$1,061,628 *	\$1,099,842 *	\$1,156,304 *	\$1,179,355 *	\$555,654 *	\$576,791 *
	=====	=====	=====	=====	=====	=====

2014

Sewerage  
(OPERATION)

**AUTHORITY BUDGET**

SUPPLEMENTAL SCHEDULES

Cumberland County Utilities Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

5 YEAR DEBT SERVICE SCHEDULE

INTEREST PAYMENTS	YEARS					
	2014	2015	2016	2017	2018	2019
--AUTHORITY NOTES--	*	*	*	*	*	*
TOTAL PAYMENTS I-1	*	*	*	*	*	*
--AUTHORITY BONDS--						
SERIES 2001-NJEIT TRUS	\$23,995	\$21,245	\$18,391	\$15,391	\$12,287	\$8,933
SERIES 2001-NJEIT FUND	*	*	*	*	*	*
SERIES 2006A	\$98,511	\$72,710	\$45,375	\$17,108	\$10,065	\$7,098
SERIES 2006B	\$55,246	\$48,679	\$41,746	\$34,429	\$26,878	\$18,788
SERIES 2010 NJEIT TRUS	\$40,127	\$38,523	\$36,773	\$35,023	\$33,169	\$31,169
SERIES 2010 NJEIT FUND	*	*	*	*	*	*
SERIES 2013 NJEIT TRUS	\$17,000	\$16,318	\$15,518	\$14,718	\$13,918	\$13,118
SERIES 2013 NJEIT FUND	*	*	*	*	*	*
TOTAL PAYMENTS I-2	\$234,879	\$197,475	\$157,803	\$116,669	\$96,317	\$79,106
--AUTHORITY CAPITAL LEASES--						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
TOTAL PAYMENTS I-3	*	*	*	*	*	*
--AUTHORITY INTERGOVERNMENTAL LOANS--						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
TOTAL PAYMENTS I-4	*	*	*	*	*	*
--AUTHORITY OBLIGATIONS (LIST)--						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
TOTAL PAYMENTS I-5	*	*	*	*	*	*
TOTAL INTEREST						
DEBT PAYMENTS SS-6	\$234,879	\$197,475	\$157,803	\$116,669	\$96,317	\$79,106

Cumberland County Utilities Authority

Sewerage  
(OPERATION)

AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

(1) PY UNRESTRICTED NET ASSETS PY AUDIT 2012 \* \* \$4,730,938 \*

**ADJUSTMENTS DURING CURRENT YEAR**

(a) EST. NET INCOME OR (LOSS) ON CURRENT YEAR'S RESULTS OF OPERATIONS \*

(Include unbudgeted use of unrestricted net assets)

(b) ADJUSTMENTS: OTHER (Attach list): \*

\* 314,200 \*

\*  \*

(2) SUBTOTAL - ADJUSTMENTS (ADD AMOUNTS ON LINES a-b) \* 314,200 \*

(3) ADD LINES 1 AND 2 \* 5,045,138 \*

**CURRENT YEAR ESTIMATED CHANGES IN RESTRICTIONS**

(attach documentation)

(c) DEBT SERVICE \*

(d) MAINTENANCE RESERVE \*

(e) OPERATING REQUIREMENT \*

(f) OTHER LEGAL RESERVATIONS \*

INC./(DEC.)

\* 95,805 \*

\*  \*

\*  \*

\*  \*

(4) SUB-TOTAL - RESTRICTIONS (ADD AMOUNTS ON LINES c-f) \* 95,805 \*

**DESIGNATIONS (attach documentation)**

(g) NON-OPERATING IMPROVEMENTS & REPAIRS (CB-4&5) \*

(h) CONTRIBUTION TO RATE STABILIZATION PLAN (#) \*

(i) OTHER BOARD DESIGNATION (Plant R&R and User Reserve) \*

(j) ADJUSTMENTS /OTHER (Attach list): \*

\*  \*

\*  \*

\* 2,053,887 \*

\*  \*

(5) SUBTOTAL - DESIGNATIONS (ADD AMOUNTS ON LINES g-i) \* 2,053,887 \*

(6) ADD LINES 4 and 5 \* 2,149,692 \*

(7) UNRESTRICTED NET ASSETS AVAILABLE FOR USE IN PROPOSED BUDGET \* 2,895,446 \*

(SUBTRACT LINE 6 FROM LINE 3)

**PROPOSED UTILIZATION OF AVAILABLE UNRESTRICTED NET ASSETS**

(8) AS REVENUE IN ANNUAL BUDGET (PAGE 6, LINE R-3b) \*

(9) FOR CURRENT YEAR CAPITAL BUDGET (PAGE CB-3) \*

\*  \*

\*  \*

(10) SUBTOTAL - U/R NET ASSETS UTILIZED (ADD AMOUNTS ON LINES 8-9) \*  \*

(11) MAXIMUM ALLOWABLE FOR APPROPRIATION TO MUNICIPALITY/COUNTY

(Budget Item B-2 times 5%)

\$285,847

(12) AS APPROPRIATED TO MUNICIPALITY/COUNTY (PAGE 6, LINE R-3a) \*  \*

(13) TOTAL UNRESTRICTED/UNDESIGNATED NET ASSETS \* \$2,895,446 \*

(SUBTRACT LINES 10 AND 12 FROM LINE 7)

856-455-7100 EXT 103 / 856-459-0490 Phone # (extension) / Fax# CERTIFIED BY: G. Steven E. Gindron DIRECTOR

(#) Explain in detail in the Budget Message

DATE: 10-29-2013  
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