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Gloucester County Utilities Authority Budget

Department Of



Community
Affairs

Division of Local Government Services

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2009

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Gloucester County Utilities Authority

AUTHORITY BUDGET

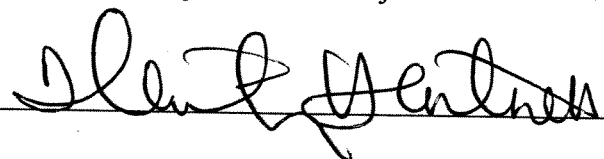
FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

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. 40A:5A-11.

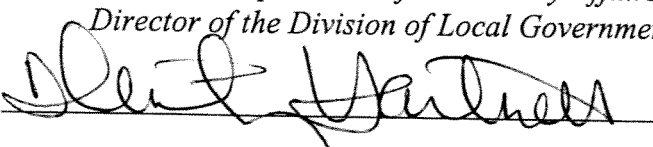
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By:  Date: 1/12/10

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: 3/5/10

2009 PREPARER'S CERTIFICATION

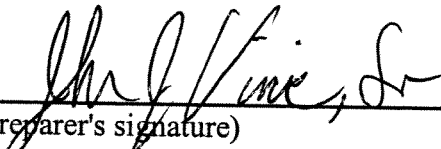
Gloucester County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

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)

John J. Vinci, Sr.

(Print Name)

Executive Director

(Title)

2 Paradise Road

(Address)

West Deptford, NJ 08066

(City, State, Zip Code)

856-423-3500 / /856-423-5563

(Phone number) (ext) (Fax number)

jvinci@gcuanj.com

(Email Address)

2009 APPROVAL CERTIFICATION

Gloucester County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

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 Gloucester County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 9th day of September, 2009.

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.

Howard W. Bruner
(Secretary's signature)

Howard W. Bruner
(Print Name)

Secretary
(Title)

2 Paradise Road
(Address)

West Deptford, NJ 08066
(City, State, Zip Code)

856-423-3500 / /856-423-5563
(Phone number) (ext) (Fax number)

ivinci@gcuanj.com
(Email Address)

AUTHORITY INFORMATION SHEET

2009

Please complete the following information regarding this Authority:

| | | | |
|---------------------------|---------------------------------------|-------------|--------------|
| Name of Authority: | Gloucester County Utilities Authority | | |
| Address: | 2 Paradise Road | | |
| City, State, Zip: | West Deptford | NJ | 08066 |
| Phone: (ext.) | 856-423-3500 | Fax: | 856-423-5563 |

| | | | |
|----------------------------|--------------------|-------------|--------------|
| Preparer's Name: | John J. Vinci, Sr. | | |
| Preparer's Address: | 2 Paradise Road | | |
| City, State, Zip: | West Deptford | NJ | 08066 |
| Phone: (ext.) | 856-423-3500 | Fax: | 856-423-5563 |

| | | | |
|---------------------------------|--------------------|-------------|--------------|
| Chief Executive Officer: | John J. Vinci, Sr. | | |
| Phone: (ext.) | 856-423-3500 | Fax: | 856-423-5563 |
| E-mail: | jvinci@gcuanj.com | | |

| | | | |
|---------------------------------|--|-------------|--|
| Chief Financial Officer: | | | |
| Phone: (ext.) | | Fax: | |
| E-mail: | | | |

| | | | |
|--------------------------|----------------------|-------------|--------------|
| Name of Auditor: | Nick L. Petroni, CPA | | |
| Name of Firm: | Petroni & Associates | | |
| Address: | 21 W. High Street | | |
| City, State, Zip: | Glassboro | NJ | 08028 |
| Phone: (ext.) | 856-881-1600 | Fax: | 856-881-6860 |
| E-mail: | nlp@petroni.com | | |

| Membership of Board of Commissioners (Full Name) | Title |
|---|---------------|
| David P. Shields | Chairman |
| James A. Sabetta | Vice Chairman |
| Howard W. Bruner | Secretary |
| Mark Donohue | Commissioner |
| Salvatore Fogarino | Commissioner |
| Josephine Myers | Commissioner |
| Ralph E. Ross | Commissioner |

2009 Authority Budget Resolution Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

WHEREAS, the Annual Budget and Capital Budget for the Gloucester County Utilities Authority for the fiscal year beginning, November 1, 2009 and ending, October 31, 2010 has been presented before the governing body of the Gloucester County Utilities Authority at its open public meeting of September 9, 2009; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$24,309,235, Total Appropriations, including any Accumulated Deficit if any, of \$24,309,235 and Total Unrestricted Net Assets utilized of \$0; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$5,811,000 and Total Unrestricted Net Assets 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 governing body of the Gloucester County Utilities Authority, at an open public meeting held on September 9, 2009 that the Annual Budget, including appended Supplemental Schedules, and the Capital Budget/Program of the Gloucester County Utilities Authority for the fiscal year beginning November 1, 2009 and ending October 31, 2010 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 Gloucester County Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 11, 2009.

Howard W. Bruner
(Secretary's Signature)

9-9-2009
(Date)

| Governing Body Member: | Recorded Vote | | | |
|---------------------------|---------------|-----|---------|--------|
| | Aye | Nay | Abstain | Absent |
| Bruner | X | | | |
| Donohue | | | | X |
| Fogarino | X | | | |
| Myers | X | | | |
| Ross | X | | | |
| Sabetta | X | | | |
| Shields | | | | X |

BUDGET MESSAGE 2009

Gloucester County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

The proposed budget of the Gloucester County Utilities Authority represents a proposed five (5%) percent increase in sewer service charges. This is one and a half (1 ½%) percent less than last year. The increase is necessary for the following reasons:

- Mandated costs and increases associated with salary and wages
- Cost increase for the systems and preventative maintenance and chemicals
- An increase in debt service costs

The Customer Service Charge to the Authority's municipal and private customers will rise from \$2,260 per million gallons to \$2,373 per million gallons. The average ratepayer will see an annual increase of \$11.30.

As in previous years, the Authority will be utilizing monies collected in the past from Construction Expansion Fees to pay a portion of its Debt Service. The Authority will also be utilizing monies accumulated in the Bond Service Fund to offset the total debt service.

The Authority's budget continues its tradition of providing safe, environmentally friendly services at the lowest possible cost to its ratepayers and municipal customers.

The proposed capital projects will not be affected by the economy because they are rehabilitative in nature and must be done for upkeep of the system.

2009

AUTHORITY BUDGET

Treatment & Collection
(OPERATION)

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

---ANTICIPATED REVENUES---

| OPERATING REVENUES ----- | CROSS REF. ----- | 2009 PROPOSED BUDGET ----- | 2008 CURRENT YEAR'S ADOPTED BUDGET ----- |
|------------------------------------|--------------------------------|--|--|
| SERVICE CHARGES | * A-1 * | \$15,483,825 * | \$14,746,500 * |
| CONNECTION FEES | * A-2 * | | |
| PARKING FEES | * A-3 * | | |
| OTHER OPERATING REVENUES | * A-4 * | \$4,065,000 * | \$3,700,000 * |
| TOTAL OPERATING REVENUES | * R-1 * | ----- \$19,548,825 * ----- | ----- \$18,446,500 ----- |

| NON-OPERATING REVENUES ----- | CROSS REF. ----- | 2009 PROPOSED BUDGET ----- | 2008 CURRENT YEAR'S ADOPTED BUDGET ----- |
|--|--------------------------------|--|--|
| OPERATING GRANTS & ENTITLEMENTS | * A-5 * | | |
| LOCAL SUBSIDIES & DONATIONS | * A-6 * | | |
| INTEREST ON INVESTMENTS AND DEPOSIT | * A-7 * | \$285,000 * | \$388,000 * |
| OTHER NON-OPERATING REVENUES | * A-8 * | \$4,475,410 * | \$5,214,828 * |
| TOTAL NON-OPERATING REVENUES | * R-2 * | ----- \$4,760,410 * ----- | ----- \$5,602,828 ----- |
| TOTAL ANTICIPATED REVENUES (R-1 + R-2) | * B-1 * | ----- \$24,309,235 * ===== | ----- \$24,049,328 ===== |

2009

AUTHORITY BUDGET

Treatment & Collection
(OPERATION)

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

---BUDGETED APPROPRIATIONS---

--OPERATING APPROPRIATIONS--

| ADMINISTRATION ----- | CROSS REF. ----- | 2009 PROPOSED BUDGET ----- | 2008 CURRENT YEAR'S ADOPTED BUDGET ----- |
|-----------------------------|------------------------|-------------------------------------|--|
| SALARY & WAGES | * * * | \$877,000 * | \$824,500 * |
| FRINGE BENEFITS | * * * | \$1,059,000 * | \$1,282,942 * |
| OTHER EXPENSES | * * * | \$2,690,500 * | \$2,364,308 * |
| TOTAL ADMINISTRATION | * E-1 * | \$4,626,500 * | \$4,471,750 * |

| COST OF PROVIDING SERVICES ----- | CROSS REF. ----- | 2009 PROPOSED BUDGET ----- | 2008 CURRENT YEAR'S ADOPTED BUDGET ----- |
|---|------------------------|-------------------------------------|--|
| SALARY & WAGES | * * * | \$3,255,000 * | \$2,888,000 * |
| FRINGE BENEFITS | * * * | \$1,517,000 * | \$2,110,570 * |
| OTHER EXPENSES | * * * | \$7,296,555 * | \$7,144,930 * |
| TOTAL COST OF PROVIDING SERVICES | * E-2 * | \$12,068,555 * | \$12,143,500 * |
| TOTAL PRINCIPAL PAYMENTS ON DEBT SERVICE IN LIEU OF DEPRECIATION | * D-1 * | \$4,042,453 * | \$3,709,360 * |
| TOTAL OPERATING APPROPRIATIONS (E-1 + E-2 + D-1) | * B-2 * | \$20,737,508 * | \$20,324,610 * |

2009

AUTHORITY BUDGET

Treatment & Collection
(OPERATION)

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

---BUDGETED APPROPRIATIONS---

--NON-OPERATING APPROPRIATIONS--

| | | | 2009 PROPOSED BUDGET | | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|---|---------------|------|----------------------------|---|---|
| | CROSS REF. | | ----- | | ----- |
| TOTAL INTEREST PAYMENTS ON DEBT | * | D-2 | \$1,981,727 | * | \$2,070,113 |
| OPERATIONS & MAINTENANCE RESERVE | * | * | | * | * |
| RENEWAL & REPLACEMENT RESERVE(S) | * | C-1 | | * | * |
| MUNICIPALITY/COUNTY APPROPRIATION | * | * | | * | * |
| OTHER RESERVES | * | C-2 | \$1,590,000 | * | \$1,300,000 |
| TOTAL NON-OPERATING APPROPRIATIONS | * | B-3 | \$3,571,727 | * | \$3,370,113 |
| ACCUMULATED DEFICIT | * | B-4 | | * | * |
| TOTAL OPERATING & NON-OPERATING APPROPRIATIONS & ACCUMULATED DEFICIT (B-2 + B-3 + B-4) | * | B-5 | \$24,309,235 | * | \$23,694,723 |
| UNRESTRICTED NET ASSETS UTILIZED: | | | | | |
| MUNICIPALITY/COUNTY APPROPRIATION | * | R-3a | | * | * |
| OTHER | * | R-3b | | * | * |
| LESS: TOTAL UNRESTRICTED NET ASSETS UTILIZED (R-3a + R-3b) | * | R-3 | | * | * |
| NET TOTAL APPROPRIATIONS (B-5 - R-3) | * | B-6 | \$24,309,235 | * | \$23,694,723 |

2009 ADOPTION CERTIFICATION

Gloucester County Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

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 Gloucester County Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 11th day of November, 2009.



(Secretary's signature)

Howard W. Bruner

(Print Name)

Secretary

(Title)

2 Paradise Road

(Address)

West Deptford, NJ 08066

(City, State, Zip Code)

856-423-3500 / /856-423-5563

(Phone number) (ext.) (Fax number)

ivinci@gcuanj.com

(Email Address)

2009 ADOPTED BUDGET RESOLUTION

Gloucester County Utilities AUTHORITY

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

WHEREAS, the Annual Budget and Capital Budget/Program for the Gloucester County Utilities Authority for the fiscal year beginning November 1, 2009 and ending October 31, 2010 has been presented for adoption before the governing body of the Gloucester County Utilities Authority at its open public meeting of November 11, 2009; 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 \$ 24,309,235, Total Appropriations, including any Accumulated Deficit, if any, of \$24,309,235 and Total Unrestricted Net Assets utilized of \$0; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$5,811,000 and Total Unrestricted Net Assets planned to be utilized of \$0; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Gloucester County Utilities Authority, at an open public meeting held on November 11, 2009 that the Annual Budget and Capital Budget/Program of the Gloucester County Utilities Authority for the fiscal year beginning November 1, 2009 and, ending, October 31, 2010 is hereby adopted and shall constitute appropriations for the purposes stated; and

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



(Secretary's Signature)

1-13-2010
(Date)

| Governing Body Member: | Recorded Vote | | | |
|---------------------------|---------------|-----|---------|--------|
| | Aye | Nay | Abstain | Absent |
| Bruner | X | | | |
| Donohue | X | | | |
| Fogarino | X | | | |
| Myers | X | | | |
| Ross | | | | X |
| Sabetta | X | | | |
| Shields | X | | | |

2009
Gloucester
County Utilities

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

**2009 CERTIFICATION of AUTHORITY CAPITAL
BUDGET/PROGRAM**


Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

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 Gloucester County Utilities Authority, on the 11th day of November, 2009.

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)

Howard W. Bruner

(Print Name)

Secretary

(Title)

2 Paradise Road

(Address)

West Deptford, NJ 08066

(City, State, Zip Code)

856-423-3500 / / 856-423-5563

(Phone number) (ext.) (Fax number)

jvnic@gcuanj.com

(Email Address)

2009 Capital Budget/Program Message

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

The proposed capital budget of the Authority consists of various projects which are rehabilitative in nature; including plant electrical upgrades of the sub-stations and an upgrade to the Shopper Lane Pump Station by increasing wet well capacity and rehabilitating portions of the force main.

In 2009, The Authority received approval of their updated Wastewater Management Plan which included build out analysis for the consolidated district. In addition the Authority obtained permit to re-rate the existing wastewater treatment plant capacity from 24.1 MGD to 27 MGD. Various capital improvement projects are included in the five year capital improvement plan to address the upgrades or requirements associated with the plant re-rate and planning for future build out needs.

Funding for these capital improvement projects will be through the NJEIT (New Jersey Infrastructure Trust) debt authorization and the proposed capital improvements are not contingent upon economic conditions (new connections), but rather are rehabilitative in nature as required to maintain the system. All replacement infrastructure does include an evaluation which considers future capacity. This evaluation is prudent to maximize equipment of infrastructure life expectancy.

2009

AUTHORITY CAPITAL BUDGET

Treatment & Collection
(OPERATION)

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

PROPOSED YEAR'S CAPITAL IMPROVEMENT PLAN

| PROJECTS | ESTIMATED TOTAL COST | -----FUNDING SOURCES----- | | | |
|---------------------------------|-------------------------|-------------------------------|-------------------------------------|-----------------------|------------------|
| | | UNRESTRICTED NET ASSETS | RENEWAL & REPLACEMENT RESERVE | DEBT AUTHORIZATION | OTHER SOURCES |
| Shoppers Lane Pump Station | \$1,280,000 | | | \$1,280,000 | |
| Plant Substation Elect. Upgrade | \$417,000 | | | \$417,000 | |
| Strem Erosion Repairs | \$60,000 | | \$60,000 | | |
| Pitman Golf Course Water Reuse | \$4,054,000 | | | \$4,054,000 | |
| E | | | | | |
| F | | | | | |
| G | | | | | |
| H | | | | | |
| J | | | | | |
| K | | | | | |
| L | | | | | |
| M | | | | | |
| N | | | | | |
| TOTAL | \$5,811,000 | | \$60,000 | \$5,751,000 | |

2009

AUTHORITY CAPITAL PROGRAM

Treatment & Collection
(OPERATION)

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

5 YEAR CAPITAL IMPROVEMENT PLAN COSTS

| PROJECTS | ESTIMATED TOTAL COST | 2010 | 2011 | 2012 | 2013 | 2014 |
|--------------------------|---------------------------------|--------------------|---------------------|---------------------|---------------------|--------------------|
| Shopper Lane PS | \$1,280,000 | \$1,280,000 | | | | |
| Plant Sub Elect. Upgrade | \$417,000 | \$417,000 | | | | |
| Stream Erosion Repair | \$195,000 | \$60,000 | | \$65,000 | | \$70,000 |
| Golf Course Water Reuse | \$4,054,000 | \$4,054,000 | | | | |
| Interceptor Rehab | \$1,350,000 | | \$1,350,000 | | | |
| Warren PS Upgrade | \$9,250,000 | | \$9,250,000 | | | |
| Gravity Thickeners | \$1,100,000 | | \$1,100,000 | | | |
| Mantua PS Upgrade | \$11,080,000 | | | \$11,080,000 | | |
| Plant Upgrades | \$1,900,000 | | | \$1,900,000 | | |
| Mantua Relief PS | \$18,500,000 | | | | \$18,500,000 | |
| Elect Upgrade Phase I | \$1,490,000 | | | | \$1,490,000 | |
| Chlorine Oxidant Treat. | \$13,950,000 | | | | \$13,950,000 | |
| Clarifier Replacement | \$1,900,000 | | | | | \$1,900,000 |
| Elect Upgrade Phase II | \$1,730,000 | | | | | \$1,730,000 |
| TOTAL | \$68,196,000 | \$5,811,000 | \$11,700,000 | \$13,045,000 | \$33,940,000 | \$3,700,000 |

2009

AUTHORITY CAPITAL PROGRAM

Treatment & Collection
(OPERATION)

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

5 YEAR CAPITAL PLAN FUNDING SOURCES: From 2009 to 2013

| PROJECTS | ESTIMATED TOTAL COST | FUNDING SOURCES | | | |
|--------------------------|-------------------------|-------------------------------|-------------------------------------|-----------------------|------------------|
| | | UNRESTRICTED NET ASSETS | RENEWAL & REPLACEMENT RESERVE | DEBT AUTHORIZATION | OTHER SOURCES |
| Shopper Lane PS | \$1,280,000 | | | \$1,280,000 | |
| Plant Sub Elect. Upgrade | \$417,000 | | | \$417,000 | |
| Stream Erosion Repair | \$195,000 | | \$195,000 | | |
| Golf Course Water Reuse | \$4,054,000 | | | \$4,054,000 | |
| Interceptor Rehab | \$1,350,000 | | | \$1,350,000 | |
| Warren PS Upgrade | \$9,250,000 | | | \$9,250,000 | |
| Gravity Thickeners | \$1,100,000 | | | \$1,100,000 | |
| Mantua PS Upgrade | \$11,080,000 | | | \$11,080,000 | |
| Plant Upgrades | \$1,900,000 | | | \$1,900,000 | |
| Mantua Relief PS | \$18,500,000 | | | \$18,500,000 | |
| Elect Upgrade Phase I | \$1,490,000 | | | \$1,490,000 | |
| Chlorine Oxidant Treat. | \$13,950,000 | | | \$13,950,000 | |
| Clarifier Replacement | \$1,900,000 | | | \$1,900,000 | |
| Elect Upgrade Phase II | \$1,730,000 | | | \$1,730,000 | |
| TOTAL | \$68,196,000 | | \$195,000 | \$68,001,000 | |

2009
Gloucester County
Utilities
AUTHORITY

SUPPLEMENTAL SCHEDULES

STATE OF NEW JERSEY

DIVISION OF LOCAL GOVERNMENT SERVICES

2009

**AUTHORITY BUDGET
SUPPLEMENTAL SCHEDULES**

Treatment & Collection
(OPERATION)

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

==== OPERATING REVENUES ====

----SERVICE CHARGES----

| | CROSS REF. | # UNITS | 2009 PROPOSED ANNUAL COLLECTION | # UNITS | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|------------------------------|---------------|------------|--|------------|---|
| RESIDENTIAL | * | * | | * | * |
| BUSINESS/COMMERCIAL | * | * | | * | * |
| INDUSTRIAL | * | * | | * | * |
| INTERGOVERNMENTAL | * | * | \$15,483,825 | * | \$14,746,500 |
| OTHER | * | * | | * | * |
| TOTAL SERVICE CHARGES | * A-1 | * | \$15,483,825 | * | \$14,746,500 |

----CONNECTION FEES----

| | CROSS REF. | # UNITS | 2009 PROPOSED ANNUAL COLLECTION | # UNITS | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|------------------------------|---------------|------------|--|------------|---|
| RESIDENTIAL | * | * | | * | * |
| BUSINESS/COMMERCIAL | * | * | | * | * |
| INDUSTRIAL | * | * | | * | * |
| INTERGOVERNMENTAL | * | * | | * | * |
| OTHER | * | * | | * | * |
| TOTAL CONNECTION FEES | * A-2 | * | | * | |

* INCLUDE ALL APPLICABLE RATE SCHEDULES TO SUPPORT SUCH FEES

2009

**AUTHORITY BUDGET
SUPPLEMENTAL SCHEDULES**

Treatment & Collection
(OPERATION)

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

==== OPERATING REVENUES ====

| ----PARKING FEES---- | CROSS REF. | # UNITS | 2009 PROPOSED ANNUAL COLLECTION | # UNITS | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|---------------------------|---------------|------------|--|------------|---|
| METERS | * | * | | * | * |
| PERMITS | * | * | | * | * |
| FINES/PENALTIES | * | * | | * | * |
| OTHER | * | * | | * | * |
| TOTAL PARKING FEES | * A-3 | * | ----- ===== | * | ----- ===== |

---OTHER OPERATING REVENUES---

| | CROSS REF. | | 2009 PROPOSED ANNUAL COLLECTION | | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|-------------------------------|---------------|---|--|---|---|
| LIST IN DETAIL: | | | | | |
| Septage/Industrial Charges | * | * | \$2,100,000 * | | \$2,100,000 * |
| Construction Expansion Fees | * | * | \$1,590,000 * | | \$1,300,000 * |
| PSE&G Standard Offer Payments | * | * | \$375,000 * | | \$300,000 * |
| | * | * | | * | * |
| | * | * | | * | * |
| TOTAL OTHER REVENUES | * A-4 | * | ----- \$4,065,000 * ===== | | ----- \$3,700,000 * ===== |

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

2009

AUTHORITY BUDGET
SUPPLEMENTAL SCHEDULES

Treatment & Collection
(OPERATION)

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

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

---GRANTS &---
---ENTITLEMENTS---

| | CROSS REF. | 2009 PROPOSED BUDGET | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|---------------------|---------------|----------------------------|---|
| LIST IN DETAIL: | | | |
| | * | * | * |
| | * | * | * |
| | * | * | * |
| | * | * | * |
| TOTAL GRANTS & ENT. | * A-5 * | ----- ===== | ----- ===== |

---LOCAL SUBSIDIES---
---& DONATIONS---

| | CROSS REF. | 2009 PROPOSED BUDGET | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|------------------------|---------------|----------------------------|---|
| LIST IN DETAIL: | | | |
| | * | * | * |
| | * | * | * |
| | * | * | * |
| | * | * | * |
| TOTAL SUB. & DONATIONS | * A-6 * | ----- ===== | ----- ===== |

2009

**AUTHORITY BUDGET
SUPPLEMENTAL SCHEDULES**

Treatment & Collection
(OPERATION)

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

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

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

| | CROSS REF. | 2009 PROPOSED BUDGET | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|---|---------------|----------------------------|---|
| INVESTMENTS | * * | \$285,000 * | \$388,000 * |
| SECURITY DEPOSITS | * * | | |
| PENALTIES | * * | | |
| OTHER INVESTMENTS | * * | | |
| TOTAL INTEREST ON INVESTMENTS & DEPOSITS | * A-7 * | \$285,000 * | \$388,000 * |

---OTHER NON-OPERATING REVENUES---

| | CROSS REF. | 2009 PROPOSED BUDGET | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|---------------------------------|---------------|----------------------------|---|
| LIST IN DETAIL: | | | |
| CEF & Bond Service Appropriated | * * | \$4,300,000 * | \$5,064,828 * |
| Miscellaneous | * * | \$175,410 * | \$150,000 * |
| | * * | | |
| | * * | | |
| | * * | | |
| TOTAL OTHER REVENUES | * A-8 * | \$4,475,410 * | \$5,214,828 * |

2009

**AUTHORITY BUDGET
SUPPLEMENTAL SCHEDULES**

Treatment & Collection
(OPERATION)

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

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

| ----RENEWAL &---- ----REPLACEMENT RESERVE(S)---- | CROSS REF. | 2009 PROPOSED BUDGET | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|---|---------------|----------------------------|---|
| LIST IN DETAIL: | | | |
| | * * | | * * |
| | * * | | * * |
| | * * | | * * |
| | * * | | * * |
| TOTAL RENEWAL & REPLACEMENT RESERVE(S) | * C-1 * | | * |

| ---OTHER RESERVES--- | CROSS REF. | 2009 PROPOSED BUDGET | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|-------------------------------|---------------|----------------------------|---|
| LIST IN DETAIL: | | | |
| Construction & Expansion Fund | * * | \$1,590,000 * | \$1,300,000 * |
| | * * | | * * |
| | * * | | * * |
| | * * | | * * |
| TOTAL OTHER RESERVES | * C-2 * | \$1,590,000 * | \$1,300,000 * |

2009

AUTHORITY BUDGET
SUPPLEMENTAL SCHEDULES

Treatment & Collection
(OPERATION)

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

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

---PRINCIPAL PAYMENTS---

| | CROSS REF. | 2009 PROPOSED BUDGET | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|---------------------------------|---------------|----------------------------|---|
| AUTHORITY NOTES | * P-1 * | | |
| AUTHORITY BONDS | * P-2 * | \$3,592,453 | \$3,299,360 |
| CAPITAL LEASES | * P-3 * | \$450,000 | \$410,000 |
| INTERGOVERN. LOANS | * P-4 * | | |
| OTHER OBLIGATIONS | * P-5 * | | |
| TOTAL PRINCIPAL PAYMENTS | * D-1 * | \$4,042,453 | \$3,709,360 |

---INTEREST PAYMENTS---

| | CROSS REF. | 2009 PROPOSED BUDGET | 2008 CURRENT YEAR'S ADOPTED BUDGET |
|--------------------------------|---------------|----------------------------|---|
| AUTHORITY NOTES | * I-1 * | | |
| AUTHORITY BONDS | * I-2 * | \$1,928,882 | \$1,994,718 |
| CAPITAL LEASES | * I-3 * | \$52,845 | \$75,395 |
| INTERGOVERN. LOANS | * I-4 * | | |
| OTHER OBLIGATIONS | * I-5 * | | |
| TOTAL INTEREST PAYMENTS | * D-2 * | \$1,981,727 | \$2,070,113 |

2009

Treatment & Collection
(OPERATION)

AUTHORITY BUDGET

SUPPLEMENTAL SCHEDULES

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

5 YEAR DEBT SERVICE SCHEDULE

| PRINCIPAL PAYMENTS | YEARS | | | | | |
|---|--------------------|---------------|---------------|---------------|---------------|---------------|
| | Prior Year 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| --AUTHORITY NOTES-- | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| TOTAL PAYMENTS P-1 | * | * | * | * | * | * |
| --AUTHORITY BONDS-- | | | | | | |
| Revenue Bonds | * \$935,000 | * \$825,000 | * \$875,000 | * \$920,000 | * \$290,000 | * \$250,000 |
| Wastewater Trust Bonds | * \$925,000 | * \$1,030,000 | * \$1,085,000 | * \$1,140,000 | * \$1,195,000 | * \$1,260,000 |
| Wastewater Fund Bonds | * \$234,360 | * \$317,453 | * \$318,261 | * \$318,367 | * \$315,094 | * \$317,678 |
| Refunding Bonds | * \$1,205,000 | * \$1,420,000 | * \$1,480,000 | * \$1,550,000 | * \$1,615,000 | * \$1,690,000 |
| TOTAL PAYMENTS P-2 | * \$3,299,360 | * \$3,592,453 | * \$3,758,261 | * \$3,928,367 | * \$3,415,094 | * \$3,517,678 |
| --AUTHORITY CAPITAL LEASES-- | | | | | | |
| GCIA Lease | * \$410,000 | * \$450,000 | * \$485,000 | * | * | * |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| TOTAL PAYMENTS P-3 | * \$410,000 | * \$450,000 | * \$485,000 | * | * | * |
| --AUTHORITY INTERGOVERNMENTAL LOANS-- | | | | | | |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| TOTAL PAYMENTS P-4 | * | * | * | * | * | * |
| --AUTHORITY OBLIGATIONS (LIST)-- | | | | | | |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| TOTAL PAYMENTS P-5 | * | * | * | * | * | * |
| TOTAL PRINCIPAL DEBT PAYMENTS SS-6 | * \$3,709,360 | * \$4,042,453 | * \$4,243,261 | * \$3,928,367 | * \$3,415,094 | * \$3,517,678 |

2009

Treatment & Collection
(OPERATION)

AUTHORITY BUDGET

SUPPLEMENTAL SCHEDULES

Gloucester County Utilities Authority

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

| INTEREST PAYMENTS | 5 YEAR DEBT SERVICE SCHEDULE | | | | | |
|--|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | Prior Year 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| --AUTHORITY NOTES-- | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| TOTAL PAYMENTS I-1 | * | * | * | * | * | * |
| --AUTHORITY BONDS-- | | | | | | |
| Revenue Bonds | * \$250,329 * | * \$202,022 * | * \$158,459 * | * \$112,462 * | * \$81,456 * | * \$67,463 * |
| Wastewater Trust Bonds | * \$460,260 * | * \$499,083 * | * \$445,885 * | * \$389,435 * | * \$330,135 * | * \$268,148 * |
| Refunding Bonds | * \$1,284,129 * | * \$1,227,777 * | * \$1,163,850 * | * \$1,096,242 * | * \$1,025,137 * | * \$950,161 * |
| | * | * | * | * | * | * |
| TOTAL PAYMENTS I-2 | * \$1,994,718 * | * \$1,928,882 * | * \$1,768,194 * | * \$1,598,139 * | * \$1,436,728 * | * \$1,285,772 * |
| --AUTHORITY CAPITAL LEASES-- | | | | | | |
| GCIA Lease | * \$75,395 * | * \$52,845 * | * \$27,465 * | * | * | * |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| TOTAL PAYMENTS I-3 | * \$75,395 * | * \$52,845 * | * \$27,465 * | * | * | * |
| --AUTHORITY INTERGOVERNMENTAL LOANS-- | | | | | | |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| TOTAL PAYMENTS I-4 | * | * | * | * | * | * |
| --AUTHORITY OBLIGATIONS (LIST)-- | | | | | | |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| | * | * | * | * | * | * |
| TOTAL PAYMENTS I-5 | * | * | * | * | * | * |
| TOTAL INTEREST DEBT PAYMENTS SS-6 | * \$2,070,113 * | * \$1,981,727 * | * \$1,795,659 * | * \$1,598,139 * | * \$1,436,728 * | * \$1,285,772 * |

Gloucester County Utilities Authority

AUTHORITY BUDGET
SUPPLEMENTAL SCHEDULES

Treatment & Collection
(Type of Operation)

FISCAL YEAR: FROM NOVEMBER 1, 2009 TO OCTOBER 31, 2010

| | | | | |
|---|--|---|-------------|------------------|
| (1) PY UNRESTRICTED NET ASSETS | PY AUDIT | * | * | (\$65,000,679) * |
| ADJUSTMENTS DURING CURRENT YEAR | | | | |
| (a) EST. NET INCOME OR (LOSS) ON CURRENT YEAR'S RESULTS OF OPERATIONS | * | * | 1,060,000 | * |
| (Include unbudgeted use of unrestricted net assets) | | | | |
| (b) ADJUSTMENTS: OTHER (Attach list): | * | * | 74,799,557 | * |
| (2) SUBTOTAL - ADJUSTMENTS | (ADD AMOUNTS ON LINES a-b) | | | 75,859,557 * |
| (3) ADD LINES 1 AND 2 | | | | 10,858,878 * |
| CURRENT YEAR ESTIMATED CHANGES IN RESTRICTIONS | | | | |
| (attach documentation) | | | | |
| (c) DEBT SERVICE | * | | INC./(DEC.) | * |
| (d) MAINTENANCE RESERVE | * | | | * |
| (e) OPERATING REQUIREMENT | * | | | * |
| (f) OTHER LEGAL RESERVATIONS | * | | | * |
| (4) SUB-TOTAL - RESTRICTIONS | (ADD AMOUNTS ON LINES c-f) | | | * |
| DESIGNATIONS (attach documentation) | | | | |
| (g) NON-OPERATING IMPROVEMENTS & REPAIRS (CB-4&5) | * | | | * |
| (h) CONTRIBUTION TO RATE STABLIZATION PLAN (#) | * | | | * |
| (i) OTHER BOARD DESIGNATION | * | | | * |
| (j) ADJUSTMENTS /OTHER (Attach list): | * | | | * |
| (5) SUBTOTAL - DESIGNATIONS | (ADD AMOUNTS ON LINES g-i) | | | * |
| (6) ADD LINES 4 and 5 | | | | * |
| (7) UNRESTRICTED NET ASSETS AVAILABLE FOR USE IN PROPOSED BUDGET | (SUBTRACT LINE 6 FROM LINE 3) | | | 10,858,878 * |
| 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%) | | | 1,036,875 * |
| (12) AS APPROPRIATED TO MUNICIPALITY/COUNTY (PAGE 6, LINE R-3a) | | | | * |
| (13) TOTAL UNRESTRICTED/UNDESIGNATED NET ASSETS | (SUBTRACT LINES 10 AND 12 FROM LINE 7) | | | \$10,858,878 * |

856-423-3500 + 102 / 856-423-5563
Phone # (extension) / Fax#

CERTIFIED BY:

[Signature]
EXECUTIVE DIRECTOR

(#) Explain in detail in the Budget Message

DATE: 9-9-2009
PAGE SS-9

GLOUCESTER COUNTY UTILITIES AUTHORITY
FIXED ASSETS
BOOK VALUE SCHEDULE
OCTOBER 31, 2008

| <u>Summary Totals</u> | <u>Total Cost 10/31/07</u> | <u>Additions/ (Deletions)</u> | <u>Reclassify</u> | <u>Total Cost 10/31/08</u> | <u>Accum. Depr</u> | <u>10/31/08 Total Book Value</u> |
|-----------------------|------------------------------------|-----------------------------------|-------------------|------------------------------------|----------------------|--|
| Site Improvements | 4,367,306.00 | | | 4,367,306.00 | 2,281,695.24 | 2,085,610.76 |
| Buildings | 10,028,769.00 | | | 10,028,769.00 | 6,321,954.37 | 3,706,814.63 |
| Machinery & Equipment | 6,588,348.74 | 79,690.00 | | 6,668,038.74 | 4,045,697.17 | 2,622,341.57 |
| Infrastructure | 74,328,049.00 | | | 74,328,049.00 | 62,150,210.57 | 12,177,838.43 |
| | <u>95,312,472.74</u> | <u>79,690.00</u> | <u>0.00</u> | <u>95,392,162.74</u> | <u>74,799,557.35</u> | <u>20,592,605.39</u> |
| | W | | | A | A | A |

Significant Expenditures:

No single addition was over materiality of \$100,000

Accumulated Depreciation

| | <u>10/31/07</u> | <u>Current Year</u> | | | <u>10/31/08</u> |
|-----------------------|----------------------|---------------------|-------------------|------------------|----------------------|
| | | <u>Additions</u> | <u>Reclassify</u> | <u>Deletions</u> | |
| Site Improvements | 2,145,918.22 | 135,777.02 | | | 2,281,695.24 |
| Buildings | 6,074,357.85 | 247,596.52 | | | 6,321,954.37 |
| Machinery & Equipment | 3,697,240.84 | 348,456.33 | | | 4,045,697.17 |
| Infrastructure | 60,563,798.15 | 1,586,412.42 | | | 62,150,210.57 |
| | <u>72,481,315.06</u> | <u>2,318,242.29</u> | <u>0.00</u> | <u>0.00</u> | <u>74,799,557.35</u> |
| | | A | | A | A |

W = agrees with prior year's workpaper
A = agrees with Appraisal dated 10/31/08