

2005

**GLOUCESTER COUNTY  
UTILITIES AUTHORITY  
BUDGET**

2005

**GLOUCESTER COUNTY UTILITIES AUTHORITY**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM NOVEMBER 1, 2005 to OCTOBER 31, 2006**

**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 \_\_\_\_\_

**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 Howard L. [Signature] Date 12/5/05

# APPROVAL CERTIFICATION

of the

2005


GLOUCESTER COUNTY UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM NOVEMBER 1, 2005 to OCTOBER 31, 2006

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 9<sup>th</sup> day of November, 2005.

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

  
(Secretary's signature)

Howard W. Bruner

(name)

Secretary

(title)

Gloucester County Utilities Authority

(address)

2 Paradise Road

West Deptford, NJ 08066

856-423-3500/856-423-5563

(phone number)/(fax number)

**PREPARER'S CERTIFICATION**

**of the**

**2005**

**GLOUCESTER COUNTY UTILITIES AUTHORITY**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM NOVEMBER 1, 2005 to OCTOBER 31, 2006**

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)

Anna Marie Donofrio  
(name)

Executive Director  
(title)

Gloucester County Utilities Authority  
(address)

2 Paradise Road  
West Deptford, NJ 08066

856-423-3500/856-423-5563  
(phone number)/(fax number)

**2005**

**GLOUCESTER COUNTY UTILITIES AUTHORITY**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM NOVEMBER 1, 2005 TO OCTOBER 31, 2006**

**BUDGET MESSAGE**

The proposed budget of the Gloucester County Utilities Authority represents a proposed four (4) percent increase in sewer service charges. The increase is necessary for the following reasons:

- Mandated costs, salary and wages and increase costs associated with health benefits
- Cost increase for the systems and preventative maintenance
- Cost for fuel, utilities, electric and energy project costs

Despite the increase in rates, this budget will again allow our users to benefit from the lowest service charge in the State of New Jersey.

The Customer Service Charge to the Authority's municipal and private customers will rise from \$1778 per million gallons to \$1849 per million gallons. The average ratepayer will see an annual increase of \$6.70.

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 amount to be used in the proposed budget is an increase over the current year budget. The Authority will also be utilizing monies currently accumulated in the Bond Service Fund to offset the total debt service for the 2005 budget year.

The operations of the Authority require a 7.38% increase in operating expenses. 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.

**ADOPTION CERTIFICATION**

**of the**


**2005**

**GLOUCESTER COUNTY UTILITIES AUTHORITY**

**AUTHORITY BUDGET**

**FISCAL YEAR PERIOD NOVEMBER 1, 2005 to OCTOBER 31, 2006**

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 on the 9th day of November, 2005.

  
(Secretary's signature)

Howard W. Bruner

(name)

Secretary

(title)

Gloucester County Utilities Authority

(address)

2 Paradise Road

West Deptford, NJ 08066

856-423-3500/856-423-5563

(phone number)/(fax number)

**RESOLUTION ADOPTING ANNUAL BUDGET OF OPERATING  
EXPENSES FOR THE FISCAL YEAR BEGINNING NOVEMBER 1, 2005  
BY THE GLOUCESTER COUNTY UTILITIES AUTHORITY**

WHEREAS the Gloucester County Utilities Authority, in the Township of West Deptford, County of Gloucester and State of New Jersey, on September 14, 2005 adopted a preliminary Annual Budget of Operating Expenses for the Fiscal Year which begins on November 1, 2005; and

WHEREAS the Division of Local Government Services in the New Jersey Department of Community Affairs on September 23, 2005 approved said Budget as submitted, in accordance with N.J.S.A. 40A:5A-11.

NOW THEREFORE BE IT RESOLVED that the Annual Budget of Operating Expenses, marked Exhibit "A", attached hereto, and incorporated herein by specific reference the same as if set forth in full herein, is hereby adopted and shall constitute the Final Budget of Operating Expenses for the 2006 Fiscal Year; and

That a certified copy of this Resolution, along with a copy of the said Annual Budget of Operating Expenses, shall be promptly filed with Bank of New York, Trustee, and Richard A. Alaimo Association of Engineers, Consulting Engineer, in accordance with Section 610 of the original Bond Resolution of the Authority; and with the New Jersey Department of Community Affairs and each local unit pursuant to N.J.A.C. 5:31-2.8.

Adopted at a Regular Meeting of the Gloucester County Utilities Authority held on November 9, 2005;

THE GLOUCESTER COUNTY UTILITIES AUTHORITY

BY: David P. Shields  
DAVID P. SHIELDS, Chairman

ATTEST:

Howard W. Bruner  
HOWARD W. BRUNER, Secretary

This Annual Operating Budget of the Gloucester County Utilities Authority for the Fiscal Year beginning November 1, 2005, as adopted is hereby approved as reasonable and necessary.

Keith M. Weisman  
for RICHARD A. ALAIMO ASSOCIATES

## EXHIBIT "A"

**FISCAL YEAR 2006 SUFFICIENCY OF REVENUES VS. EXPENDITURES****REVENUES**

I. Sewer Service Charges		
6525 mg @ \$1849/mg		\$12,064,725
II. Septage/Industrial Charges		\$1,600,000
III. Interest Earnings		
Revenue Fund	\$35,000	
Bond Reserve Fund	\$130,000	
Investment Fund	<u>\$52,000</u>	\$217,000
IV. CEF Contribution to Debt Service		\$1,946,203
V. Construction Expansion Fees		
1350 EDCU @ \$1,545/EDCU		\$2,085,750
VI. PSE&G Standard Offer Payments		\$125,000
VII. Miscellaneous Income		<u>\$25,000</u>
TOTAL REVENUES		<u>\$18,063,678</u>

**EXPENDITURES**

I. Operating Expenses	\$13,470,000
II. Net Debt Service Requirement	\$2,507,928
III. Restricted Fund Requirements	
Transfers to CEF Fund	\$2,085,750
TOTAL EXPENDITURES	<u>\$18,063,678</u>

**FISCAL YEAR 2006 OPERATING EXPENSE BUDGET****PERSONNEL SERVICES**

101 Salaries and Wages	\$3,347,500
103 Overtime	\$120,000
104 Uniform Rental	\$20,000
105 Employer's PERS	\$58,000
106 Vision Care Plan	\$24,000
107 Employer's FICA	\$255,000
108 SUI/TDI/LTD	\$25,000
109 Health Benefits	\$1,700,000
111 Meal Allowance	\$3,500
<b>TOTAL PERSONNEL SERVICES</b>	<b><u>\$5,553,000</u></b>

**CONTRACTUAL SERVICES**

201 Advertising	\$7,000
202 Travel Expense	\$19,000
205 Postage Expense	\$12,000
210 Telephone Expense	\$45,000
220 Natural Gas	\$140,000
221 Electricity	\$1,750,000
222 Water and Sewer	\$20,000
223 Hunter Street Expense	\$50,000
230 Printing	\$10,000
240 Energy Project Costs	\$1,172,000
250 Dues and Memberships	\$13,000
265 Motor Vehicle Maintenance	\$31,000
270 Equipment Maintenance	\$334,000
282 Interceptor Rehabilitation	\$75,000
285 Equipment Rental	\$21,000
286 Training and Seminars	\$29,500
287 Permits and Registrations	\$125,000
290 Professional Services	\$175,000
291 Doctor	\$1,500
292 Accounting/Auditing	\$95,000
293 Legal Services	\$235,000
294 Engineering	\$200,000
295 Trustee's Fees	\$95,000
296 Computer Services	\$111,000
297 Insurance	\$875,000
298 Sludge Disposal	\$175,000
299 Other Expenses	\$30,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b><u>\$5,846,000</u></b>

**MATERIALS AND SUPPLIES**

304 Books and Publications	\$5,500
305 Building and Construction Supplies	\$17,500
307 Fuel and Lubricants	\$80,000
308 Incinerator Fuel	\$292,000
309 Incinerator Sand	\$52,500
310 Motor Vehicle Parts	\$46,000
311 Laboratory Service/Supplies	\$46,000
314 Janitorial Supplies	\$6,500
316 Office Supplies	\$24,000
320 Electrical/Communication Supplies	\$154,500
322 Hardware/Minor Tools	\$23,000
325 Equipment/Machinery Parts	\$279,000
331 Plumbing/Heating/HVAC Supplies	\$34,500
333 Safety Supplies	\$25,000
340 Chemicals and Gases	\$16,750
341 Sodium Hydroxide	\$102,000
342 Polymer	\$138,000
343 Sodium Hypochlorite	\$183,000
344 Ferrous Sulfate	\$58,000
380 Building/Grounds Maintenance Supplies	\$7,500
382 Interceptor Supplies	\$17,500
399 Miscellaneous Supplies	<u>\$750</u>
<b>TOTAL MATERIALS AND SUPPLIES</b>	<b><u>\$1,609,500</u></b>

**EQUIPMENT**

410 Vehicles/Rental	\$155,000
411 Laboratory Equipment	\$10,000
416 Office Equipment	\$25,000
420 Electrical/Communication Equipment	\$105,000
425 General Equipment	\$157,500
433 Safety Equipment	<u>\$9,000</u>
<b>TOTAL EQUIPMENT</b>	<b><u>\$461,500</u></b>

**TOTAL OPERATING EXPENSES****\$13,470,000**

**RESOLUTION ESTABLISHING RATE SCHEDULE  
OF THE GLOUCESTER COUNTY UTILITIES AUTHORITY**

WHEREAS, the Gloucester County Utilities Authority, on September 14, 2005, proposed a schedule of rates for services; and

WHEREAS, the proposed schedule of rates for services was published in the newspapers of record in accordance with New Jersey State statutes; and

WHEREAS, the Gloucester County Utilities Authority desires to formally adopt the rate schedule as introduced and incorporate it into the fiscal 2006 Annual Operating Budget;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of the Gloucester County Utilities Authority, that, as detailed in the attached and incorporated herein by reference; are adopted as the rates to be charged for various services as indicated. Said rates will apply to all services rendered on or after December 1, 2005 and will continue to be in force until amended by formal Resolution.

LET IT ALSO BE RESOLVED that this schedule shall be mailed to all participants and customers of the Authority along with a copy of the 2006 Final Budget, in accordance with N.J.S.A. 40-14B-23.

THE GLOUCESTER COUNTY UTILITIES AUTHORITY

BY: David P. Shields  
DAVID P. SHIELDS, Chairman

ATTEST:

Howard W. Bruner  
HOWARD W. BRUNER, Secretary

The foregoing Resolution was duly adopted at a regular meeting of the Gloucester County Utilities Authority held on November 9, 2005, at its business office located on Paradise Road, West Deptford, New Jersey.

Howard W. Bruner  
HOWARD W. BRUNER, Secretary

Keith M. Weisman  
for RICHARD A. ALAIMO ASSOCIATES

# GLOUCESTER COUNTY UTILITIES AUTHORITY

## RATE SCHEDULE

TYPE OF WASTE	STANDARD RATE & VOLUME	VOLUME DISCOUNT & VOLUME	NEGOTIABLE RATE VOLUME
Domestic Wastewater	\$1,849/million gallons	N/A	N/A
Discharges from Contaminated Groundwater Sites	\$5,547/million gallons	N/A	N/A
Surcharge for BOD (Biological Oxygen Demand)	\$515/ton for all amounts in excess of 300 parts per million	N/A	N/A
Surcharge for SS (Suspended Solids)	\$515/ton for all amounts in excess of 300 parts per million	N/A	N/A
Screenings & Grit	\$81.00/ton	N/A	N/A
Domestic & Commercial Septage	\$0.05/gal	N/A	N/A
Grease	\$0.08/gal	N/A	N/A
Grit Slurry	\$0.07/gal	N/A	N/A
Iron Backwash	\$0.06/gal	N/A	N/A
Sludge in Tank Trucks			
0 - 2.99% solids	\$0.050/gal - ≤100,000 gal/month	\$0.045/gal - >100,000 and ≤500,000 gal/month	>500,000 gal/month
3 - 4.99% solids	\$0.055/gal - ≤100,000 gal/month	\$0.050/gal - >100,000 and ≤500,000 gal/month	>500,000 gal/month
5 - 7.99% solids	\$0.065/gal - ≤100,000 gal/month	\$0.055/gal - >100,000 and ≤500,000 gal/month	>500,000 gal/month
8 - 9.99% solids	\$0.070/gal - ≤100,000 gal/month	\$0.065/gal - >100,000 and ≤500,000 gal/month	>500,000 gal/month
Sludge in Lugger Trucks			
10% - 13.99% solids	\$62/wet ton - ≤200 wet tons/month	\$60/wet ton - >200 and ≤500 wet tons/month	>500 wet tons/month
14% - 19.99% solids	\$56/wet ton - ≤200 wet tons/month	\$54/wet ton - >200 and ≤500 wet tons/month	>500 wet tons/month
20% - 27.99% solids	\$52/wet ton - ≤200 wet tons/month	\$50/wet ton - >200 and ≤500 wet tons/month	>500 wet tons/month
28% - 32.99% solids	\$56/wet ton - ≤200 wet tons/month	\$54/wet ton - >200 and ≤500 wet tons/month	>500 wet tons/month

# GLOUCESTER COUNTY UTILITIES AUTHORITY

## RATE SCHEDULE

TYPE OF WASTE	STANDARD RATE & VOLUME	VOLUME DISCOUNT & VOLUME	NEGOTIABLE RATE VOLUME
<b>Leachate &amp; Non-Hazardous Industrial Waste</b>			
1. Class 1 (0-20,000 mg/l COD)	\$0.06/gal - ≤70,000 gal/month	\$0.055/gal - >70,000 and ≤150,000 gal/month	>150,000 gal/month
2. Class 2 (20,001-40,000 mg/l COD)	\$0.07/gal - ≤70,000 gal/month	\$0.065/gal - >70,000 and ≤150,000 gal/month	>150,000 gal/month
3. Class 3 (40,001-60,000 mg/l COD)	\$0.08/gal - ≤70,000 gal/month	\$0.075/gal - >70,000 and ≤150,000 gal/month	>150,000 gal/month
4. Class 4 (60,001-80,000 mg/l COD)	\$0.09/gal - ≤70,000 gal/month	\$0.085/gal - >70,000 and ≤150,000 gal/month	>150,000 gal/month
5. Class 5 (80,001-100,000 mg/l COD)	\$0.10/gal - ≤70,000 gal/month	\$0.095/gal - >70,000 and ≤150,000 gal/month	>150,000 gal/month
6. Class 6 (100,001-120,000 mg/l COD)	\$0.11/gal - ≤70,000 gal/month	\$0.105/gal - >70,000 and ≤150,000 gal/month	>150,000 gal/month
7. Class 7 (120,001-140,000 mg/l COD)	\$0.12/gal - ≤70,000 gal/month	\$0.115/gal - >70,000 and ≤150,000 gal/month	>150,000 gal/month
8. Class 8 (140,001-160,000 mg/l COD)	\$0.13/gal - ≤70,000 gal/month	\$0.125/gal - >70,000 and ≤150,000 gal/month	>150,000 gal/month
9. Class 9 (160,001-180,000 mg/l COD)	\$0.14/gal - ≤70,000 gal/month	\$0.135/gal - >70,000 and ≤150,000 gal/month	>150,000 gal/month
10. Class 10 (180,001-200,000 mg/l COD)	\$0.15/gal - ≤70,000 gal/month	\$0.145/gal - >70,000 and ≤150,000 gal/month	>150,000 gal/month

Effective December 1, 2005

# AUTHORITY BUDGET

Treatment & Collection  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: FROM NOVEMBER 1, 2005 TO OCTOBER 31, 2006

## ---ANTICIPATED REVENUES---

OPERATING REVENUES	CROSS REF.	2005 PROPOSED BUDGET	2004 CURRENT YEAR'S ADOPTED BUDGET
SERVICE CHARGES	* A-1 *	\$12,064,725 *	\$11,601,450 *
CONNECTION FEES	* A-2 *		
PARKING FEES	* A-3 *		
OTHER OPERATING REVENUES	* A-4 *	\$3,810,750 *	\$4,356,100 *
<b>TOTAL OPERATING REVENUES</b>	* R-1 *	\$15,875,475 *	\$15,957,550
NON-OPERATING REVENUES	CROSS REF.	2005 PROPOSED BUDGET	2004 CURRENT YEAR'S ADOPTED BUDGET
OPERATING GRANTS & ENTITLEMENTS	* A-5 *		
LOCAL SUBSIDIES & DONATIONS	* A-6 *		
INTEREST ON INVESTMENTS AND DEPOSITS	* A-7 *	\$217,000 *	\$127,000
OTHER NON-OPERATING REVENUES	* A-8 *	\$5,943,103 *	\$5,032,296
<b>TOTAL NON-OPERATING REVENUES</b>	* R-2 *	\$6,160,103 *	\$5,159,296
<b>TOTAL ANTICIPATED REVENUES</b> (R-1 + R-2)	* B-1 *	\$22,035,578 *	\$21,116,846

# AUTHORITY BUDGET

Treatment & Collection  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: FROM NOVEMBER 1, 2005 TO OCTOBER 31, 2006

## ---BUDGETED APPROPRIATIONS---

### --OPERATING APPROPRIATIONS--

ADMINISTRATION -----	CROSS REF. -----	2005 PROPOSED BUDGET -----	2004 CURRENT YEAR'S ADOPTED BUDGET -----
SALARY & WAGES	*   *	\$750,500 *	\$800,350 *
FRINGE BENEFITS	*   *	\$714,192 *	\$551,842 *
OTHER EXPENSES	*   *	\$1,661,308 *	\$1,955,058 *
		-----	-----
 TOTAL ADMINISTRATION	 *   E-1   *	 \$3,126,000 *	 \$3,307,250 *
		-----	-----
COST OF PROVIDING SERVICES -----	CROSS REF. -----	2005 PROPOSED BUDGET -----	2004 CURRENT YEAR'S ADOPTED BUDGET -----
SALARY & WAGES	*   *	\$2,714,000 *	\$2,565,000 *
FRINGE BENEFITS	*   *	\$1,452,270 *	\$1,366,670 *
OTHER EXPENSES	*   *	\$5,249,730 *	\$4,574,080 *
TOTAL COST OF PROVIDING SERVICES	*   E-2   *	\$9,416,000 *	\$8,505,750 *
		-----	-----
TOTAL PRINCIPAL PAYMENTS ON DEBT SERVICE IN LIEU OF DEPRECIATION	*   D-1   *	\$4,522,591 *	\$4,067,833 *
		-----	-----
TOTAL OPERATING APPROPRIATIONS (E-1 + E-2 + D-1)	*   B-2   *	\$17,064,591 *	\$15,880,833 *
		=====	=====

# AUTHORITY BUDGET

Treatment & Collection  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: FROM NOVEMBER 1, 2005 TO OCTOBER 31, 2006

## ---BUDGETED APPROPRIATIONS---

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

	CROSS REF.	2005 PROPOSED BUDGET	2004 CURRENT YEAR'S ADOPTED BUDGET
TOTAL INTEREST PAYMENTS ON DEBT	* D-2 *	\$2,330,427 *	\$2,843,813 *
OPERATIONS & MAINTENANCE RESERVE	* *	*	*
RENEWAL & REPLACEMENT RESERVE(S)	* C-1 *	*	*
OTHER RESERVES	* C-2 *	\$2,085,750 *	\$2,006,100 *
TOTAL NON-OPERATING APPROPRIATIONS	* B-3 *	\$4,416,177 *	\$4,849,913 *
ACCUMULATED DEFICIT	* B-4 *	*	*
TOTAL OPERATING & NON-OPERATING APPROPRIATIONS & ACCUMULATED DEFICIT (B-2 + B-3 + B-4)	* B-5 *	\$21,480,768 *	\$20,730,746 *
LESS : UNRESERVED RETAINED EARNINGS UTILIZED	* R-3 *	*	*
NET TOTAL APPROPRIATIONS (B-5 - R-3)	* B-6 *	\$21,480,768 *	\$20,730,746 *

**2005**  
**GLOUCESTER COUNTY UTILITIES AUTHORITY**  
**ADOPTED BUDGET RESOLUTION**  
**FISCAL YEAR: FROM NOVEMBER 1, 2005 to OCTOBER 31, 2006**

WHEREAS, the Annual Budget and Capital Budget/Program for the Gloucester County Utilities Authority for the fiscal year beginning November 1, 2005 and ending October 31, 2006 has been presented for adoption before the governing body of the Gloucester County Utilities Authority at its open public meeting of September 14, 2005; 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 \$22,035,603, Total Appropriations, including any Accumulated Deficit, if any, of \$21,480,768, and Total Unreserved Retained Earnings of \$0; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$10,100,000 and Total Unreserved Retained Earnings planned to be utilized of \$0;

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Gloucester County Utilities Authority, at an open public meeting held on November 9, 2005 that the Annual Budget and Capital Budget/Program of the Gloucester County Utilities Authority for the fiscal year beginning November 1, 2005 and ending October 31, 2006 is hereby adopted; and shall constitute an appropriation 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.



Howard W. Bruner, Secretary

November 9, 2005

**Governing Body**

<b>Member:</b>	<b>Aye</b>	<b>Nay</b>	<b>Recorded Vote Abstain</b>	<b>Absent</b>
Fogarino	×			
Bruner	×			
Nolan	×			
Myers	×			
Sullivan	×			
Rothmaller	×			
Sabetta	×			
Shields	×			
Ross	×			

2005

**GLOUCESTER COUNTY  
UTILITIES AUTHORITY**

**CAPITAL  
BUDGET/PROGRAM**

**ADOPTION CERTIFICATE**

**of the**

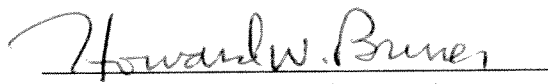
**2005**

**GLOUCESTER COUNTY UTILITIES AUTHORITY**

**AUTHORITY CAPITAL BUDGET/PROGRAM**

**FISCAL YEAR: FROM NOVEMBER 1, 2005 to OCTOBER 31, 2006**

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 9th day of November, 2005

  
(Secretary's signature)

Howard W. Bruner  
(name)

Secretary  
(title)

Gloucester County Utilities Authority  
(address)  
2 Paradise Road

West Deptford, NJ 08066

856-423-3500/856-423-5563  
(phone number)/(fax number)

**2005**

**GLOUCESTER COUNTY UTILITIES AUTHORITY**

**AUTHORITY CAPITAL BUDGET**

**FISCAL YEAR: FROM NOVEMBER 1, 2005 TO OCTOBER 31, 2006**

**CAPITAL BUDGET/PROGRAM MESSAGE**

The proposed Capital Budget of the Authority consists of seven projects, of which all are rehabilitative in nature.

The rehabilitation to Incinerator # 2 and the Engineering and design for re-rating of the plant capacity from 24.1 mgd to 27 mgd will be completed this budget year. The funds anticipated to be spent will be from the Renewal and Replacement fund reserve.

The rehabilitation of the Clarifiers final bid specifications and preliminary construction cost will be reflective of the increase in capacity from 24.1 mgd to 27 mgd. Final engineering and design costs will be funded from the Renewal & Replacement Fund. The funding for this project will be through debt authorization at the proper time. The rehabilitation and upgrade is necessary for operational purposes.

The Authority upon completion of engineering and design specifications intends to construct and aeration blower and upgrades to the hydraulic functions and system upgrades which will comply with NJDEP and DVRBC regulatory approvals for plant capacity increase. It is anticipated the funding will be through debt authorization which is scheduled for this proposed budget year.

The construction of the Return Activated Sludge is pending upon completion of the capacity analysis re-rating specifications. The Return Activated Sludge will be incorporated in this capacity study. The funding for this project will be through debt authorization at the proper time.

The impact to users of these projects would be minimal. Most of the projects relate to the sludge process operation and their cost would be structured with the customer sludge rate at the time of financing.

2005

# AUTHORITY CAPITAL BUDGET

Treatment & Collection  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: FROM NOVEMBER 1, 2005 TO OCTOBER 31, 2006

## PROPOSED YEAR'S CAPITAL IMPROVEMENT PLAN

PROJECTS	ESTIMATED TOTAL COST	-----FUNDING SOURCES-----			
		UNRESERVED RETAINED EARNINGS	RENEWAL & REPLACEMENT RESERVE	DEBT AUTHORIZATION	OTHER SOURCES
A Enclose Headstructure	\$350,000		\$350,000		
B Bay Garage	\$1,000,000			\$1,000,000	
C Rehab Clarifiers	\$900,000			\$900,000	
D Construct Return Activated Sludge	\$2,000,000			\$2,000,000	
E Capacity ReRate Analysis	\$350,000		\$350,000		
F Rehab ID Fan Incinerator #2	\$500,000		\$500,000		
G Construct Aeration Blower Hydraulic System Capacity Upgrade	\$5,000,000			\$5,000,000	
I					
J					
K					
L					
M					
N					
TOTAL	\$10,100,000		\$1,200,000	\$8,900,000	

2005

# AUTHORITY CAPITAL PROGRAM

Treatment & Collection  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: FROM NOVEMBER 1, 2005 TO OCTOBER 31, 2006

## 5 YEAR CAPITAL IMPROVEMENT PLAN COSTS

PROJECTS	ESTIMATED TOTAL COST	2006	2007	2008	2009	2010
A Enclose Headstructure	\$350,000				\$350,000	
B Bay Garage	\$1,000,000				\$750,000	\$250,000
C Rehab Clarifiers	\$900,000		\$900,000			
D Construct Return Activate Sludge	\$2,000,000		\$2,000,000			
E Capacity ReRate						
Analysis	\$350,000	\$350,000				
F Rehab ID Fan Incinerator #2	\$500,000	\$500,000				
G Construct Aeration Blower Hydraulic System Capacity						
Upgrade	\$5,000,000	\$3,500,000	\$1,500,000			
L						
M						
N						
TOTAL	\$10,100,000	\$4,350,000	\$4,400,000		\$1,100,000	\$250,000

2005

# AUTHORITY CAPITAL PROGRAM

Treatment & Collection  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: FROM NOVEMBER 1, 2005 TO OCTOBER 31, 2006

5 YEAR CAPITAL PLAN FUNDING SOURCES: From Year \_\_\_2005\_\_\_ to Year \_\_\_2010\_\_\_

PROJECTS	ESTIMATED TOTAL COST	FUNDING SOURCES			
		UNRESERVED RETAINED EARNINGS	RENEWAL & REPLACEMENT RESERVE	DEBT AUTHORIZATION	OTHER SOURCES
A Enclose Headstructure	\$350,000		\$350,000		
B Bay Garage	\$1,000,000			\$1,000,000	
C Rehab Clarifiers	\$900,000			\$900,000	
D Construct Return Activate Sludge	\$2,000,000			\$2,000,000	
E Capacity ReRate Analysis	\$350,000		\$350,000		
F Rehab ID Fan Incinerator #2	\$500,000		\$500,000		
G Construct Aeration Blower Hydraulic System Capacity Upgrade	\$5,000,000			\$5,000,000	
I					
J					
K					
L					
M					
N					
TOTAL	\$10,100,000		\$1,200,000	\$8,900,000	

2005

**GLOUCESTER COUNTY  
UTILITIES AUTHORITY**

**SUPPLEMENTAL  
SCHEDULES**

**AUTHORITY BUDGET**  
SUPPLEMENTAL SCHEDULES

Treatment & Collec  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: NOVEMBER 1, 2003 TO OCTOBER 31, 2004

==== OPERATING REVENUES ====

----SERVICE CHARGES----	CROSS REF.	# UNITS	2005 PROPOSED ANNUAL COLLECTION	# UNITS	2004 CURRENT YEAR'S ADOPTED BUDGET
RESIDENTIAL	*	*	\$30,161	*	\$29,003
BUSINESS/COMMERCIAL	*	*		*	
INDUSTRIAL	*	*	\$229,229	*	\$220,428
INTERGOVERNMENTAL	*	*	\$11,805,335	*	\$11,352,019
OTHER	*	*		*	
<b>TOTAL SERVICE CHARGES</b>	*	A-1	\$12,064,725	*	\$11,601,450

----CONNECTION FEES----	CROSS REF.	# UNITS	2005 PROPOSED ANNUAL COLLECTION	# UNITS	2004 CURRENT YEAR'S ADOPTED BUDGET
RESIDENTIAL	*	*		*	
BUSINESS/COMMERCIAL	*	*		*	
INDUSTRIAL	*	*		*	
INTERGOVERNMENTAL	*	*		*	
OTHER	*	*		*	
<b>TOTAL CONNECTION FEES</b>	*	A-2		*	

\* INCLUDE ALL APPLICABLE RATE SCHEDULES TO SUPPORT SUCH FEES  
PAGE SS-1

**AUTHORITY BUDGET**  
SUPPLEMENTAL SCHEDULES

Treatment & Collecti  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: NOVEMBER 1, 2003 TO OCTOBER 31, 2004

==== OPERATING REVENUES ====

----PARKING FEES----	CROSS REF.	# UNITS	2005 PROPOSED ANNUAL COLLECTION	# UNITS	2004 CURRENT YEAR'S ADOPTED BUDGET
METERS	*	*		*	*
PERMITS	*	*		*	*
FINES/PENALTIES	*	*		*	*
OTHER	*	*		*	*

TOTAL PARKING FEES	*	A-3	*		*
				=====	=====

OTHER OPERATING REVENUES---

	CROSS REF.		2005 PROPOSED ANNUAL COLLECTION		2004 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:					
SEPTAGE/INDUSTRIAL	*	*	\$1,600,000	*	\$2,100,000
SERVICE CHARGES					
CONSTRUCTION EXPANSION	*	*	\$2,085,750	*	\$2,006,100
FEES					
PSE&G STANDARD OFFER	*	*	\$125,000	*	\$250,000
PAYMENTS					
	*	*		*	*
	*	*		*	*
TOTAL OTHER REVENUES	*	A-4	*	\$3,810,750	\$4,356,100
				=====	=====

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

**AUTHORITY BUDGET**  
SUPPLEMENTAL SCHEDULES

(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: NOVEMBER 1, 2003 TO OCTOBER 31, 2004

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

----GRANTS &---- ----ENTITLEMENTS----	CROSS REF.	2005 PROPOSED BUDGET	2004 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:			
	*		*
	*		*
	*		*
	*		*
TOTAL GRANTS & ENT.	*    A-5   *		
		=====	=====

---LOCAL SUBSIDIES--- ---& DONATIONS---	CROSS REF.	2005 PROPOSED BUDGET	2004 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:			
	*		*
	*		*
	*		*
	*		*
TOTAL SUB. & DONATIONS	*    A-6   *		
		=====	=====

**AUTHORITY BUDGET**  
SUPPLEMENTAL SCHEDULES

Treatment & Collecti  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: NOVEMBER 1, 2003 TO OCTOBER 31, 2004

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

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

	CROSS REF.	2005 PROPOSED BUDGET	2004 CURRENT YEAR'S ADOPTED BUDGET
INVESTMENTS	*	\$217,000 *	\$127,000 *
SECURITY DEPOSITS	*	*	*
PENALTIES	*	*	*
OTHER INVESTMENTS	*	*	*
TOTAL INTEREST ON INVESTMENTS & DEPOSITS	* A-7 *	\$217,000 *	\$127,000 *

---OTHER NON-OPERATING REVENUES---

	CROSS REF.	2005 PROPOSED BUDGET	2004 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:			
CONSTRUCTION EXPANSION FUND APPROPRIATED	*	\$1,946,203 *	\$626,737 *
IPP PERMIT/MISCELLANEOUS	*	\$25,000 *	\$25,000 *
BOND SERVICE FUND BALANCE APPROPRIATED	*	\$3,971,900 *	\$4,380,559 *
TOTAL OTHER REVENUES	* A-8 *	\$5,943,103 *	\$5,032,296 *

**AUTHORITY BUDGET**  
SUPPLEMENTAL SCHEDULES

Treatment & Collecti  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: NOVEMBER 1, 2003 TO OCTOBER 31, 2004

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

----RENEWAL &----  
----REPLACEMENT RESERVE(S)----

	CROSS REF.	2005 PROPOSED BUDGET	2004 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:			
	*	*	*
	*	*	*
	*	*	*
	*	*	*
TOTAL RENEWAL & REPLACEMENT RESERVE(S)	* C-1 *	*	*
		=====	=====

---OTHER RESERVES---

	CROSS REF.	2005 PROPOSED BUDGET	2004 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:			
CONSTRUCTION EXPANSION FUND APPROPRIATED	*	\$2,085,750 *	\$2,006,100 *
	*	*	*
	*	*	*
	*	*	*
TOTAL OTHER RESERVES	* C-2 *	\$2,085,750 *	\$2,006,100 *
		=====	=====

**AUTHORITY BUDGET**  
SUPPLEMENTAL SCHEDULES

Treatment & Collecti  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: NOVEMBER 1, 2003 TO OCTOBER 31, 2004

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

---PRINCIPAL PAYMENTS---

	CROSS REF.	2005 PROPOSED BUDGET	2004 CURRENT YEAR'S ADOPTED BUDGET
AUTHORITY NOTES	* P-1 *		
AUTHORITY BONDS	* P-2 *	\$4,272,591	\$3,857,833
CAPITAL LEASES	* P-3 *	\$250,000	\$210,000
INTERGOVERN. LOANS	* P-4 *		
OTHER OBLIGATIONS	* P-5 *		
TOTAL PRINCIPAL PAYMENTS	* D-1 *	\$4,522,591	\$4,067,833
		=====	=====

---INTEREST PAYMENTS---

	CROSS REF.	2005 PROPOSED BUDGET	2004 CURRENT YEAR'S ADOPTED BUDGET
AUTHORITY NOTES	* I-1 *		
AUTHORITY BONDS	* I-2 *	\$2,207,237	\$2,709,913
CAPITAL LEASES	* I-3 *	\$123,190	\$133,900
INTERGOVERN. LOANS	* I-4 *		
OTHER OBLIGATIONS	* I-5 *		
TOTAL INTEREST PAYMENTS	* D-2 *	\$2,330,427	\$2,843,813
		=====	=====

# AUTHORITY BUDGET SUPPLEMENTAL SCHEDULES

Treatment & Collection  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: FROM NOVEMBER 1, 2005 TO OCTOBER 31, 2006

## 5 YEAR DEBT SERVICE SCHEDULE

PRINCIPAL PAYMENTS	YEARS				
	2005	2006	2007	2008	2009
--AUTHORITY NOTES--	*	*	*	*	*
	*	*	*	*	*
	*	*	*	*	*
	*	*	*	*	*
TOTAL PAYMENTS P-1	*	*	*	*	*
--AUTHORITY BONDS--					
2001 Wastewater Fund	\$191,073	\$198,119	\$202,243	\$207,366	\$212,464
1999 Series	\$125,000	\$130,000	\$135,000	\$145,000	\$150,000
2003 Series Refund (fmha)	*	\$270,000	\$305,000	\$315,000	\$325,000
1998 Wastewater Fund	\$218,769	\$222,766	\$219,888	\$225,187	\$230,341
2002 Series Refund ('91)	\$760,000	\$795,000	\$820,000	\$855,000	*
1993 Series	\$765,000	\$805,000	\$855,000	\$880,000	\$785,000
2005 Series Refund A & B	*	*	*	\$825,000	\$880,000
1996 Series	\$680,000	\$710,000	\$745,000	\$780,000	\$815,000
1995 Wastewater Fund	\$1,117,991	\$1,141,706	\$1,171,829	\$1,208,435	\$1,236,267
TOTAL PAYMENTS P-2	\$3,857,833	\$4,272,591	\$4,453,960	\$5,440,988	\$4,634,072
--AUTHORITY CAPITAL LEASES--					
CIA Series 1996	\$210,000	\$250,000	\$300,000	\$355,000	\$410,000
	*	*	*	*	*
	*	*	*	*	*
TOTAL PAYMENTS P-3	\$210,000	\$250,000	\$300,000	\$355,000	\$410,000
--AUTHORITY INTERGOVERNMENTAL LOANS--					
	*	*	*	*	*
	*	*	*	*	*
	*	*	*	*	*
TOTAL PAYMENTS P-4	*	*	*	*	*
--AUTHORITY OBLIGATIONS (LIST)--					
	*	*	*	*	*
	*	*	*	*	*
	*	*	*	*	*
TOTAL PAYMENTS P-5	*	*	*	*	*
TOTAL PRINCIPAL DEBT PAYMENTS SS-6	\$4,067,833	\$4,522,591	\$4,753,960	\$5,795,988	\$5,044,072

# AUTHORITY BUDGET

## SUPPLEMENTAL SCHEDULES

Treatment & Collection  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: FROM NOVEMBER 1, 2005 TO OCTOBER 31, 2006

### 5 YEAR DEBT SERVICE SCHEDULE

INTEREST PAYMENTS	YEARS				
	2005	2006	2007	2008	2009
--AUTHORITY NOTES--	*	*	*	*	*
	*	*	*	*	*
	*	*	*	*	*
	*	*	*	*	*
<b>TOTAL PAYMENTS I-1</b>	*	*	*	*	*
--AUTHORITY BONDS--					
2001 Wastewater Fund	* \$102,300	* \$98,425	* \$94,088	* \$89,275	* \$84,425
1999 Series	* \$130,143	* \$23,000	* \$16,970	* \$10,458	* \$3,525
2003 Series Refund (fmha)	* \$404,621	* \$399,059	* \$389,834	* \$378,984	* \$367,784
1998 Wastewater Fund	* \$86,409	* \$82,440	* \$77,543	* \$72,990	* \$68,210
2002 Series Refund ('91)	* \$114,000	* \$82,900	* \$50,600	* \$17,100	*
1993 Series	* \$410,141	* \$371,369	* \$329,869	* \$285,944	* \$243,278
2005 Series Refund A & B	* \$1,031,670	* \$729,894	* \$973,688	* \$955,271	* \$917,183
1996 Series	* \$1,031,670	* \$17,040	*	*	*
1995 Wastewater Fund	* \$430,629	* \$403,110	* \$373,350	* \$341,500	* \$307,250
<b>TOTAL PAYMENTS I-2</b>	* \$2,709,913	* \$2,207,237	* \$2,305,942	* \$2,151,522	* \$1,991,655
--AUTHORITY CAPITAL LEASES--					
GCIA Series 1996	* \$133,900	* \$123,190	* \$110,315	* \$94,565	* \$75,395
	*	*	*	*	*
	*	*	*	*	*
<b>TOTAL PAYMENTS I-3</b>	* \$133,900	* \$123,190	* \$110,315	* \$94,565	* \$75,395
--AUTHORITY INTERGOVERNMENTAL LOANS--					
	*	*	*	*	*
	*	*	*	*	*
	*	*	*	*	*
<b>TOTAL PAYMENTS I-4</b>	*	*	*	*	*
--AUTHORITY OBLIGATIONS (LIST)--					
	*	*	*	*	*
	*	*	*	*	*
	*	*	*	*	*
<b>TOTAL PAYMENTS I-5</b>	*	*	*	*	*
<b>TOTAL INTEREST</b>					
<b>DEBT PAYMENTS SS-6</b>	* \$2,843,813	* \$2,330,427	* \$2,416,257	* \$2,246,087	* \$2,067,050
	=====	=====	=====	=====	=====

AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES

(OPERATION)

FISCAL YEAR: FROM NOVEMBER 1, 2005, 2005 TO OCTOBER 31, 2006

(1)	PY UNRESTRICTED NET ASSETS	PY AUDIT	(\$57,905,079) *
<b>ADJUSTMENTS DURING CURRENT YEAR</b>			
(a)	EST. NET INCOME OR (LOSS) ON CURRENT YEAR'S RESULTS OF OPERATIONS	*	7,799,715 *
	(Include unbudgeted use of unrestricted net assets)		
(b)	ADJUSTMENTS: OTHER (Attach list):	*	64,768,658
(2)	<b>SUBTOTAL - ADJUSTMENTS</b>	(ADD AMOUNTS ON LINES a-b)	* <u>72,568,373</u>
<b>CURRENT YEAR ESTIMATED CHANGES IN RESTRICTIONS</b>			
	(attach documentation)		
(c)	DEBT SERVICE	*	*
(d)	MAINTENANCE RESERVE	*	*
(e)	OPERATING REQUIREMENT	*	*
(f)	OTHER LEGAL RESERVATIONS	*	*
(3)	<b>SUB-TOTAL - RESTRICTIONS</b>	(ADD AMOUNTS ON LINES c-f)	* <u>                    </u>
<b>DESIGNATIONS (attach documentation)</b>			
(g)	NON-OPERATING IMPROVEMENTS & REPAIRS (CB-4&5)	*	10,100,000 *
(h)	CONTRIBUTION TO RATE STABILIZATION PLAN (#)	*	*
(i)	OTHER BOARD DESIGNATION	*	*
(j)	ADJUSTMENTS /OTHER (Attach list):	*	*
(4)	<b>SUBTOTAL - DESIGNATIONS</b>	(ADD AMOUNTS ON LINES g-i)	* <u>10,100,000</u>
(5)	<b>TOTAL ESTIMATED CHANGES TO NET ASSETS (ADD LINES 2, 3, and 4)</b>		* <u>82,668,373</u>
(6)	<b>NET ASSETS AVAILABLE FOR USE IN PROPOSED BUDGET</b>		* <u>24,763,294</u>
	(SUBTRACT LINE 5 FROM LINE 1)		
<b>PROPOSED USE OF AVAILABLE NET ASSETS</b>			
(7)	AS REVENUE IN ANNUAL BUDGET (PAGE 6, LINE R-3)	*	*
(8)	FOR CURRENT YEAR CAPITAL BUDGET (PAGE CB-3)	*	*
(9)	<b>SUBTOTAL - NET ASSET USE</b>	(ADD AMOUNTS ON LINES 7-8)	* <u>0</u>
(10)	<b>MAXIMUM ALLOWABLE FOR APPROPRIATION TO MUNICIPALITY/COUNTY</b>		
	(Budget Item B-2 times 5%)	\$853,230	
(11)	<b>AS APPROPRIATED TO MUNICIPALITY/COUNTY (PAGE 6)</b>		* <u>21,480,768</u>
(12)	<b>TOTAL UNRESTRICTED/UNDESIGNATED NET ASSETS</b>		* <u>\$3,282,526</u>

(SUBTRACT LINES 9 AND 11 FROM LINE 6)

CERTIFIED BY

DATE: 4/9/06

(#). Explain in detail in the Budget Message

Account # / Description	Prior Period (Adjusted) 10/31/2003	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
01-100-00 REVENUE						
01-100-01 Cash - Revenue Wire Acct		212,573.84			212,573.84	REV-5
01-100-02 Cash - Revenue - Trustee		1,930,612.79			1,930,612.79	REV-6
01-100-03 Cash - Operating Checking		76,787.73			76,787.73	REV-2
01-100-04 Cash - Revolving Checking						CSH-1
01-100-05 Cash - Payroll Checking		20,546.40			20,546.40	PAY-2
01-100-06 Cash - Investment Acct		2,030.34			2,030.34	REV-4
01-100-07 Petty Cash		500.00			500.00	CSH-6
01-102-02 Investments - Revenue - Trustee		999,662.00			999,662.00	REV-6
01-102-03 Investments		1,780,625.00			1,780,625.00	REV-4
01-110-01 Service Charges Receivable		1,915,646.93			1,915,646.93	REV-1
01-110-02 Septage Charges Receivable		339,499.53			339,499.53	REV-2
01-130-02 Due from Renewal & Replacement						
01-130-03 Due from Bond Reserve		(102,544.28)			(102,544.28)	BR
01-130-04 Due from General Escrow		1,650.00			1,650.00	GE
01-130-05 Due from Bond Service Fund		950,735.98			950,735.98	BS
01-160-02 Site Improvements		4,365,331.00			4,365,331.00	FA-1
01-160-03 Buildings		10,028,769.00			10,028,769.00	FA-1
01-160-05 Fixed Equipment		74,189,059.00			74,189,059.00	FA-1
01-160-06 Moveable Equipment		6,319,514.74			6,319,514.74	FA-1
01-170-02 Accum Depr - Site Improvements		(1,738,451.81)			(1,738,451.81)	FA-1
01-170-03 Accum Depr - Buildings		(5,314,514.83)			(5,314,514.83)	FA-1
01-170-05 Accum Depr - Fixed Equipment		(54,981,993.42)			(54,981,993.42)	FA-1
01-170-06 Accum Depr - Moveable Equipment		(2,733,697.69)			(2,733,697.69)	FA-1
01-180-01 Deferred Bond Issue Costs		329,512.96			329,512.96	DS-5
01-180-02 Deferred Loss on Early Retirement of Debt		223,448.17			223,448.17	DS-5
01-200-00 Accounts Payable		(227,560.21)			(227,560.21)	BGT
01-205-00 Payroll Taxes Payable		(910.62)			(910.62)	PAY-3
01-207-00 Accrued Expenses - Comp Absences		(52,830.53)			(52,830.53)	PAY-5
01-210-07 Due General Fund						
01-220-01 Bonds Payable Current Series B85						DS-1
01-220-02 Bonds Payable Current Series C90						DS-1
01-220-04 Bond Payable Current 1993		(765,000.00)			(765,000.00)	DS-1
01-220-05 Bond Payable Current 1994						DS-1
01-220-06 Bond Payable Current 1996		(680,000.00)			(680,000.00)	DS-1
01-220-07 Bond Payable Current Fund 95		(109,793.47)			(109,793.47)	DS-1
01-220-08 Bond Payable Current Trust 98		(85,000.00)			(85,000.00)	DS-1
01-220-10 Bond Payable Current Fund 98		(99,061.26)			(99,061.26)	DS-1
01-220-11 Bond Payable Current 1999		(125,000.00)			(125,000.00)	DS-1
01-220-12 Bond Payable Current Trust 99		(15,000.00)			(15,000.00)	DS-1
01-220-13 Bond Payable Current Fund 99		(18,265.28)			(18,265.28)	DS-1
01-220-14 Bonds Payable Current Trust 01		(75,000.00)			(75,000.00)	DS-1
01-220-15 Bonds Payable Current Fund 01		(117,300.18)			(117,300.18)	DS-1
01-220-16 Bonds Payable Current Ref 02		(760,000.00)			(760,000.00)	DS-1
01-225-01 Interest Payable Series B 85						DS-1
01-225-02 Interest Payable Series C 90						DS-1
01-225-04 Interest Payable 1993		(142,929.17)			(142,929.17)	DS-1
01-225-05 Interest Payable 1994						DS-1
01-225-06 Interest Payable 1996		(349,216.67)			(349,216.67)	DS-1
01-225-07 Interest Payable Trust 95		(143,542.92)			(143,542.92)	DS-1
01-225-09 Interest Payable Trust 98		(24,683.33)			(24,683.33)	DS-1
01-225-11 Interest Payable 1999		(44,297.50)			(44,297.50)	DS-1

64,728,658

2005

# AUTHORITY CAPITAL PROGRAM

Treatment & Collection  
(OPERATION)

GLOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: FROM NOVEMBER 1, 2005 TO OCTOBER 31, 2006

## 5 YEAR CAPITAL IMPROVEMENT PLAN COSTS

PROJECTS	ESTIMATED TOTAL COST	2006	2007	2008	2009	2010
A Enclose Headstructure	\$350,000				\$350,000	
B Bay Garage	\$1,000,000				\$750,000	\$250,000
C Rehab Clarifiers	\$900,000		\$900,000			
D Construct Return Activate Sludge	\$2,000,000		\$2,000,000			
E Capacity ReRate						
Analysis	\$350,000	\$350,000				
F Rehab ID Fan Incinerator #2	\$500,000	\$500,000				
G Construct Aeration Blower Hydraulic System Capacity Upgrade	\$5,000,000	\$3,500,000	\$1,500,000			
L						
M						
N						
TOTAL	\$10,100,000	\$4,350,000	\$4,400,000		\$1,100,000	\$250,000

2005

# AUTHORITY CAPITAL PROGRAM

Treatment & Collection  
(OPERATION)

STOUCESTER COUNTY UTILITIES AUTHORITY

FISCAL YEAR: FROM NOVEMBER 1, 2005 TO OCTOBER 31, 2006

5 YEAR CAPITAL PLAN FUNDING SOURCES: From Year 2005 to Year 2010

PROJECTS	ESTIMATED TOTAL COST	FUNDING SOURCES			
		UNRESERVED RETAINED EARNINGS	RENEWAL & REPLACEMENT RESERVE	DEBT AUTHORIZATION	OTHER SOURCES
A Enclose Headstructure	\$350,000		\$350,000		
B Bay Garage	\$1,000,000			\$1,000,000	
C Rehab Clarifiers	\$900,000			\$900,000	
D Construct Return Activate Sludge	\$2,000,000			\$2,000,000	
E Capacity ReRate Analysis	\$350,000		\$350,000		
F Rehab ID Fan Incinerator #2	\$500,000		\$500,000		
G Construct Aeration Blower Hydraulic System Capacity Upgrade	\$5,000,000			\$5,000,000	
I					
J					
K					
L					
M					
N					
TOTAL	\$10,100,000		\$1,200,000	\$8,900,000	

DEPARTMENT OF COMMUNITY AFFAIRS  
DIVISION OF LOCAL GOVERNMENT SERVICES

9/26/05  
Approved per  
Sh-Keer Evans  
2:00 pm

FACSIMILE

Date: September 26, 2005

To: Anna Marie Donofrio

From: Sh-Keer Evans  
Bureau of Financial Regulation  
@Fax (609) 984-7388  
@Tel. (609) 943-4712

RE: Gloucester County Utilities Authority  
Year-ending October 31, 2006 Introduced Budget

The following are findings, for your review and follow up, in connection with our review of the year-ending October 31, 2006 Introduced Budget for the above referenced authority. Should you have any questions please call. Thank you.

- 1) Page 4, Service Charges for \$12,064,750 A-1 must equal SS-1 Total Service Charges for \$12,064,725 A-1. Please include corrections when submitting Adopted budget.

## GLOUCESTER COUNTY UTILITIES AUTHORITY

Treatment &amp; Collec

AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES

(OPERATION)

FISCAL YEAR: FROM NOVEMBER 1, 2005, 2005 TO OCTOBER 31, 2006

PY UNRESTRICTED NET ASSETS

PY AUDIT

(\$57,905,079) \*

## ADJUSTMENTS DURING CURRENT YEAR

(a) EST. NET INCOME OR (LOSS) ON CURRENT

YEAR'S RESULTS OF OPERATIONS

\* 7,799,715 \*

(Include unbudgeted use of unrestricted net assets)

(b) ADJUSTMENTS: OTHER (Attach list):

\* 64,768,658

SUBTOTAL - ADJUSTMENTS

(ADD AMOUNTS ON LINES a-b)

\* 72,568,373

## CURRENT YEAR ESTIMATED CHANGES IN RESTRICTIONS

(attach documentation)

Additions/Reductions

(c) DEBT SERVICE

\* \*

(d) MAINTENANCE RESERVE

\* \*

(e) OPERATING REQUIREMENT

\* \*

(f) OTHER LEGAL RESERVATIONS

\* \*

SUB-TOTAL - RESTRICTIONS

(ADD AMOUNTS ON LINES c-f)

\*                     

## DESIGNATIONS (attach documentation)

(g) NON-OPERATING IMPROVEMENTS &amp; REPAIRS (CB-4&amp;5)

\* 10,100,000 \*

(h) CONTRIBUTION TO RATE STABILIZATION PLAN (#)

\* \*

(i) OTHER BOARD DESIGNATION

\* \*

(j) ADJUSTMENTS /OTHER (Attach list):

\* \*

SUBTOTAL - DESIGNATIONS

(ADD AMOUNTS ON LINES g-i)

\* 10,100,000

TOTAL ESTIMATED CHANGES TO NET ASSETS (ADD LINES 2, 3, and 4)

\* 82,668,373

NET ASSETS AVAILABLE FOR USE IN PROPOSED BUDGET

(SUBTRACT LINE 5 FROM LINE 1)

\* 24,763,294

## PROPOSED USE OF AVAILABLE NET ASSETS

AS REVENUE IN ANNUAL BUDGET (PAGE 6, LINE R-3)

\* \*

FOR CURRENT YEAR CAPITAL BUDGET (PAGE CB-3)

\* \*

SUBTOTAL - NET ASSET USE

(ADD AMOUNTS ON LINES 7-8)

\* 0

## MAXIMUM ALLOWABLE FOR APPROPRIATION TO MUNICIPALITY/COUNTY

(Budget Item B-2 times 5%)

\$853,230

AS APPROPRIATED TO MUNICIPALITY/COUNTY (PAGE 6)

\* 21,480,768

TOTAL UNRESTRICTED/UNDESIGNATED NET ASSETS

\* \$3,282,526

(SUBTRACT LINES 9 AND 11 FROM LINE 6)

CERTIFIED BY:

DATE:

  
9/14/05

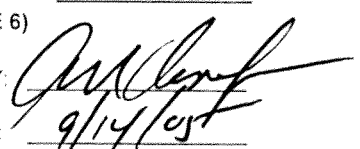
Detail in the Budget Message

AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES

(OPERATION)

FISCAL YEAR: FROM NOVEMBER 1, 2005, 2005 TO OCTOBER 31, 2006

PY UNRESTRICTED NET ASSETS	PY AUDIT	(\$57,905,079) *
ADJUSTMENTS DURING CURRENT YEAR		
(a) EST. NET INCOME OR (LOSS) ON CURRENT YEAR'S RESULTS OF OPERATIONS	*	7,799,715 *
(Include unbudgeted use of unrestricted net assets)		
(b) ADJUSTMENTS: OTHER (Attach list):	*	64,768,658
SUBTOTAL - ADJUSTMENTS	(ADD AMOUNTS ON LINES a-b)	* <u>72,568,373</u>
CURRENT YEAR ESTIMATED CHANGES IN RESTRICTIONS		Additions/Reductions
(attach documentation)		
(c) DEBT SERVICE	*	*
(d) MAINTENANCE RESERVE	*	*
(e) OPERATING REQUIREMENT	*	*
(f) OTHER LEGAL RESERVATIONS	*	*
SUB-TOTAL - RESTRICTIONS	(ADD AMOUNTS ON LINES c-f)	* <u>                    </u>
DESIGNATIONS (attach documentation)		
(g) NON-OPERATING IMPROVEMENTS & REPAIRS (CB-4&5)	*	10,100,000 *
(h) CONTRIBUTION TO RATE STABILIZATION PLAN (#)	*	*
OTHER BOARD DESIGNATION	*	*
(j) ADJUSTMENTS /OTHER (Attach list):	*	*
SUBTOTAL - DESIGNATIONS	(ADD AMOUNTS ON LINES g-i)	* <u>10,100,000</u>
TOTAL ESTIMATED CHANGES TO NET ASSETS (ADD LINES 2, 3, and 4)		* <u>82,668,373</u>
NET ASSETS AVAILABLE FOR USE IN PROPOSED BUDGET		* <u>24,763,294</u>
	(SUBTRACT LINE 5 FROM LINE 1)	
PROPOSED USE OF AVAILABLE NET ASSETS		
AS REVENUE IN ANNUAL BUDGET (PAGE 6, LINE R-3)	*	*
FOR CURRENT YEAR CAPITAL BUDGET (PAGE CB-3)	*	*
SUBTOTAL - NET ASSET USE	(ADD AMOUNTS ON LINES 7-8)	* <u>0</u>
MAXIMUM ALLOWABLE FOR APPROPRIATION TO MUNICIPALITY/COUNTY		
(Budget Item B-2 times 5%)	\$853,230	
AS APPROPRIATED TO MUNICIPALITY/COUNTY (PAGE 6)		* <u>21,480,768</u>
TOTAL UNRESTRICTED/UNDESIGNATED NET ASSETS		* <u>\$3,282,526</u>
	(SUBTRACT LINES 9 AND 11 FROM LINE 6)	

CERTIFIED BY: DATE: 9/14/05