

*Authority Budget of:* **ADOPTED COPY**

**GLOUCESTER COUNTY UTILITIES** **ADOPTED COPY**

**State Filing Year**

**2021**

*For the Period:*

*November 1, 2021*

*to*

*October 31, 2022*

**APPROVED COPY**  
**ADOPTED COPY**

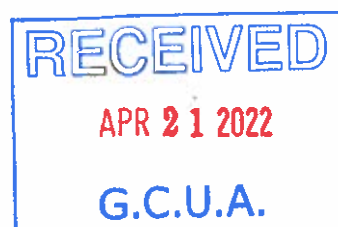
**GCUANJ.COM**

**Authority Web Address**

**OFFICE COPY**



***Division of Local Government Services***



# **2021 (2021-2022) AUTHORITY BUDGET**

## **Certification Section**

**2021 (2021-2022)**

**GLOUCESTER COUNTY UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**FISCAL YEAR: FROM November 1, 2021 TO October 31, 2022**

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

*It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.*

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

By: Paul D. Cvent CPA, RMA Date: 4/12/2022

**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: Paul D. Cvent CPA, RMA Date: 4/14/2022

**2021 (2021-2022) PREPARER'S CERTIFICATION**

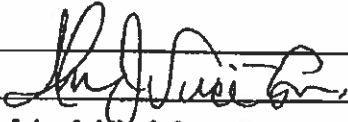
**GLOUCESTER COUNTY UTILITIES AUTHORITY**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM: November 1, 2021 TO: October 31, 2022**

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 required schedules are completed and attached.

Preparer's Signature:			
Name:	John J. Vinci, Sr.		
Title:	Executive Director		
Address:	2 Paradise Road West Deptford, NJ 08066		
Phone Number:	856-423-3500	Fax Number:	856-423-5563
E-mail address	jvinci@gcuanj.com		

**2021 (2021-2022) APPROVAL CERTIFICATION**

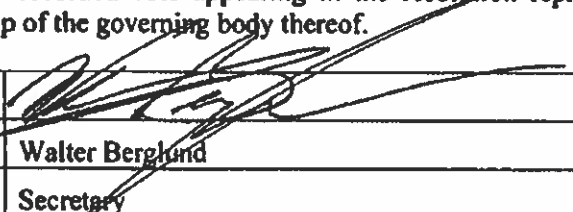
**GLOUCESTER COUNTY UTILITIES AUTHORITY**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM: November 1, 2021 TO: October 31, 2022**

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Gloucester County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 8th day of December, 2021.

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.

Officer's Signature:			
Name:	Walter Berghund		
Title:	Secretary		
Address:	2 Paradise Road West Deptford, NJ 08066		
Phone Number:	856-423-3500	Fax Number:	856-423-5563
E-mail address	jvinci@gcuanj.com		

## INTERNET WEBSITE CERTIFICATION

Authority's Web Address: GCUANJ.COM

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

- ☒ A description of the Authority's mission and responsibilities
- ☒ Budgets for the current fiscal year and immediately preceding two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public)
- ☒ The complete annual audits of the most recent fiscal year and immediately two prior years
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- ☒ The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying compliance

John J. Vinci, Sr.

Title of Officer Certifying compliance

Executive Director

Signature



# 2021 (2021-2022) AUTHORITY BUDGET RESOLUTION GLOUCESTER COUNTY UTILITIES AUTHORITY

**FISCAL YEAR: FROM: November 1, 2021 TO: October 31, 2022**

WHEREAS, the Annual Budget and Capital Budget for the Gloucester County Utilities Authority for the fiscal year beginning, November 1, 2021 and ending, October 31, 2022 has been presented before the governing body of the Gloucester County Utilities Authority at its open public meeting of December 8, 2021; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$27,890,000.00, Total Appropriations, including any Accumulated Deficit if any, of \$31,202,584.00 and Total Unrestricted Net Position utilized of \$3,312,584.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$3,250,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$3,250,000.00; and

WHEREAS, the schedule of rents, fees and other charges, shown on Budget Page F-2 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 shown on Budget Page F-4, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program shown on Capital Budget Page CB-3, 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 December 8, 2021 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Gloucester County Utilities Authority for the fiscal year beginning, November 1, 2021 and ending, October 31, 2022 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 January 12, 2022.

(Secretary's Signature)


December 8, 2021

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Howard Bruner	✓			
James Sabetta	✓			
Walter Berglund	✓			
Salvatore Fogarino	✓			
Thomas Bianco	✓			
Richard Giuliani	✓			
Danielle Halpin	✓			
Ralph Cossaboon	✓			
Edward Coryell	✓			

**2021 (2021-2022) ADOPTION CERTIFICATION**  
**GLOUCESTER COUNTY UTILITIES AUTHORITY**  
**AUTHORITY BUDGET**

**FISCAL YEAR: FROM: November 1, 2021 TO: October 31, 2022**

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 13<sup>th</sup> day of, April, 2022.

Officer's Signature:			
Name:	Walter Berglund		
Title:	Secretary		
Address:	2 Paradise Road West Deptford, NJ 08066		
Phone Number:	856-423-3500	Fax Number:	856-423-5563
E-mail address	jvinci@gcuanj.com		



# 2021 (2021-2022) ADOPTED BUDGET RESOLUTION

## GLOUCESTER COUNTY UTILITIES AUTHORITY

**FISCAL YEAR: FROM: November 1, 2021 TO: October 31, 2022**

WHEREAS, the Annual Budget and Capital Budget/Program for the Gloucester County Utilities Authority for the fiscal year beginning November 1, 2021 and ending, October 31, 2022 has been presented for adoption before the governing body of the Gloucester County Utilities Authority at its open public meeting of April 13, 2022; and

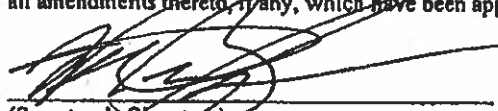
WHEREAS, the Annual Budget Page F-1 and Capital Budget page CB-3 as presented for adoption reflects each item of revenue Budget page F-2 and appropriation budget page F-4 in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have 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 \$27,890,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$31,202,584.00 and Total Unrestricted Net Position utilized of \$3,312,584.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$3,250,000.00 and Total Unrestricted Net Position planned to be utilized of \$3,250,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Gloucester County Utilities Authority, at an open public meeting held on April 13, 2022 that the Annual Budget and Capital Budget/Program of the Gloucester County Utilities Authority for the fiscal year beginning, November 1, 2021 and, ending, October 31, 2022 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)

April 13, 2022

Governing Body  
Member:

Recorded Vote  
Aye      Nay      Abstain      Absent

Howard Bruner	✓			
James Sabetta	✓			
Walter Berglund	✓			
Salvatore Fogarino	✓			
Thomas Bianco	✓			
Richard Giuliani	✓			
Danielle Halpin	✓			
Ralph Cossaboon	✓			
Edward Coryell	✓			

# **2021 (2021-2022) AUTHORITY BUDGET**

## **Narrative and Information Section**

# **2021 (2021-2022) AUTHORITY BUDGET MESSAGE & ANALYSIS GLOUCESTER COUNTY UTILITIES AUTHORITY**

## **AUTHORITY BUDGET**

**FISCAL YEAR: FROM: November 1, 2021 TO: October 31, 2022**

*Answer all questions below. Attach additional pages and schedules as needed.*

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

Decrease in CEF & Bond Fund Appropriation revenue is to match the decrease in debt service appropriations.

Decrease in Total Principal Payments relates to the drop in current year requirements.

Decrease in Interest Payments relates to the drop in current year requirements.

Decrease in Unrestricted Net Position Utilized is to balance the budget.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)

*The state of the local economy will not affect the planned capital projects because they are rehabilitative in nature and must be done for the upkeep of the system.*

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget and or Capital Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc. If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered.

*The reason for the Authority using Unrestricted Net Position in the proposed budget is to stabilize rates and balance the budget.*

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service payments, pilot payments, or other types of contracts or agreements (Example to provide police services to the Authority etc. and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

*Reason for funds transferred to County is to help stabilize County Budget.*

5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 operations. 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 (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

*N/A. There is no anticipated deficit from 2019 operations or accumulated deficit from prior year budget.*

**(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?**

6. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) if it has been changed since the prior year budget submission and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable. (If no changes to fees or rates indicate (Answer as "Rates Are Staying the Same")

*Copy of existing rate schedule and proposed rate schedule is attached. The rate increase of 2.0% is due to increase in operational needs.*

## AUTHORITY CONTACT INFORMATION 2021 (2021-2022)

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

<b>Name of Authority:</b>	Gloucester County Utilities Authority		
<b>Federal ID Number:</b>	22-1845330		
<b>Address:</b>	2 Paradise Road		
<b>City, State, Zip:</b>	West Deptford	NJ	08066
<b>Phone: (ext.)</b>	856-423-3500	<b>Fax:</b>	856-423-5563

<b>Preparer's Name:</b>	John J. Vinci, Sr.		
<b>Preparer's Address:</b>	2 Paradise Road		
<b>City, State, Zip:</b>	West Deptford	NJ	08066
<b>Phone: (ext.)</b>	856-423-3500	<b>Fax:</b>	856-423-5563
<b>E-mail:</b>	jvinci@gcuanj.com		

<b>Chief Executive Officer:(1)</b>	John J. Vinci, Sr.		
<b>Phone: (ext.)</b>	856-423-3500	<b>Fax:</b>	856-423-5563
<b>E-mail:</b>	jvinci@gcuanj.com		

<b>Chief Financial Officer(1)</b>	Tracey Giordano		
<b>Phone: (ext.)</b>	856-853-3322	<b>Fax:</b>	856-251-6778
<b>E-mail:</b>	tgiordano@co.gloucester.nj.us		

<b>Name of Auditor:</b>	Michael J. Welding, CPA, RMA		
<b>Name of Firm:</b>	Bowman & Company LLP		
<b>Address:</b>	6 North Broad Street Suite 201		
<b>City, State, Zip:</b>	Woodbury	NJ	08097
<b>Phone: (ext.)</b>	856-853-0440	<b>Fax:</b>	856-435-0440
<b>E-mail:</b>	mwelding@bowman.cpa		

# **AUTHORITY INFORMATIONAL QUESTIONNAIRE**

## **GLOUCESTER COUNTY UTILITES AUTHORITY**

**FISCAL YEAR: FROM: November 1, 2021 TO: October 31, 2022**

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2019 or 2020) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 69
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2019 or 2020) Transmittal of Wage and Tax Statements: 4,678,210.68
- 3) Provide the number of regular voting members of the governing body: 9 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) as per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 0 (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? No If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (Most Recent Filing that March 31, 2020 or 2021 deadline has passed 2020 or 2021) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? No
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NoIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. No If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. *Attach a narrative of your Authorities procedures for all individuals listed on Page N-4 (2 of 2). Commissioners' salaries have not changed for over 20 years. All others listed are based upon evaluation and approved by Board of Commissioners*

- 11) Did the Authority pay for meals or catering during the current fiscal year? No If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? No If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4. or any other employee of the Authority?
- a. First class or charter travel No
  - b. Travel for companions No
  - c. Tax indemnification and gross-up payments No
  - d. Discretionary spending account No
  - e. Housing allowance or residence for personal use No
  - f. Payments for business use of personal residence No
  - g. Vehicle/auto allowance or vehicle for personal use. Yes, John J. Vinci Sr., Executive Director. has personal use of a vehicle. He contributed \$667.55 through payroll deduction for the use of the vehicle in 2021.
  - h. Health or social club dues or initiation fees No
  - i. Personal services (i.e.: maid, chauffeur, chef) No
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? No If "yes," attach explanation including amount paid.
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? No If "yes," attach explanation including amount paid.
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? Yes If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? No If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? No If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,  
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS  
GLOUCESTER COUNTY UTILITIES AUTHORITY**

**FISCAL YEAR: FROM: November 1, 2021 TO: October 31, 2022**

*Complete the attached table for all persons required to be listed per #1-4 below.*

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Authority and any other public entities.
- 3) List all of the Authority's ~~former~~ officers, key employees and highest compensated employees who received more than \$100,000 in reportable compensation from the Authority and any other public entities during the most recent fiscal year completed.
- 4) List all of the Authority's ~~former~~ commissioners who received more than \$10,000 in reportable compensation from the Authority and any other public entities during the most recent fiscal year completed.

**Commissioner:** A member of the governing body of the authority with voting rights. Include alternates for purposes of this schedule.

**Officer:** A person elected or appointed to manage the authority's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the authority's top management official and top financial official as officers. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

**Key employee:** An employee or independent contractor of the authority (other than a commissioner or officer) who meets both of the following criteria:

- a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and
- b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

**Highest compensated employee:** One of the five highest compensated employees or independent contractors of the authority other than current commissioners, officers, or key employees whose aggregate reportable compensation from the authority and other public entities is greater than \$100,000 for the most recent fiscal year completed.

**Compensation:** All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Authority's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

**Reportable compensation:** (Use the Most Recent W-2 available 2019 or 2020. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2021, the most recent W-2 and 1099 should be used 2020 or 2019 (60 days prior to start of budget year is November 1, 2020, with 2019 being the most recent calendar year ended), and for fiscal years ending June 30, 2021, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2021, with 2020 being the most recent calendar year ended).

**Other Public Entity:** Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Authority either by function or by physical location.



**Authority Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)**

SUSSEX COUNTY UTILITY AUTHORITY												
For the Period			to		October 31, 2022							
A	B	C	D	E	F	G	H	I	J	K	L	M
			Function (Can Check more than 1 Column for each person)		Reportable Compensation from Authority (W-2/1099)		Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		Estimated amount of other compensation from the Authority (health benefits, pension, etc.)		Total Compensation from Authority (W-2/1099)	
1	2	3	4	5	6	7	8	9	10	11	12	13
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority (W-2/1099)
1. M. Bruner	Chairman	4 x	x					\$ 5,270			\$ 4,561	\$ 9,831
2. A. Schertz	Vice Chairman	2 x	x					4,770			1,835	6,605
3. W. Burpfeld	Secretary	2 x	x					4,770				4,770
4. S. Fogelino	Treasurer	2 x	x					4,770				4,770
5. T. Bianco	Commissioner	2 x						4,770				4,770
6. E. Coryell	Commissioner	2 x						4,770				4,770
7. R. Coughlin	Commissioner	2 x						4,770				4,770
8. R. Gubinski	Commissioner	2 x						4,770				4,770
9. D. Welp	Commissioner	2 x						4,770				4,770
10. A. Vind	Exec. Director	40						138,132			32,765	170,897
11. V. Marilio	Asst. Exec. Director	24						93,870			23,487	117,357
12. E. Berman	Mgr. of Operations	40						137,488			23,487	160,975
13. R. Fegan	Asst. Mgr. Operations	40						99,070			23,487	122,557
14. L. Olschack	Lab Supervisor	40						100,755			23,487	124,242
15												
Total:								\$ 602,740	\$ -	\$ -	\$ 88,135	\$ 690,875
										\$ 456,470	\$ 207,280	\$ 1,354,525

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

# Schedule of Health Benefits - Detailed Cost Analysis

If Not Applicable X this box Below

GLoucester County Utilities Authority  
For the Period November 1, 2021

to

October 31, 2022

Active Employees - Health Benefits - Annual Cost												
	# of Covered Members (Medical & Rx) Proposed	Annual Cost Estimate per Employee Proposed	Total Cost Proposed	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior Year Cost	\$ Increase (Decrease)	% Increase (Decrease)				
Single Coverage	13	\$ 11,801	\$ 153,413	14	\$ 12,752	\$ 178,528	\$ (25,115)	-14.1%				
Parent & Child	1	21,124	21,124	2	20,663	41,326	(20,202)	-48.9%				
Employee & Spouse (or Partner)	10	23,603	236,030	11	23,558	259,138	(23,108)	-8.9%				
Family	19	32,926	625,594	18	31,193	561,474	64,120	11.4%				
Employee Cost Sharing Contribution (enter as negative - )			(257,159)			(222,768)	(34,391)	15.4%				
Subtotal	43		779,002	45		817,698	(38,696)	-4.7%				
Commissioners - Health Benefits - Annual Cost												
Single Coverage			-			-	-	#DIV/0!				
Parent & Child			-			-	-	#DIV/0!				
Employee & Spouse (or Partner)			-			-	-	#DIV/0!				
Family			-			-	-	#DIV/0!				
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	#DIV/0!				
Subtotal	0		-	0		-	-	#DIV/0!				
Retirees - Health Benefits - Annual Cost												
Single Coverage	20	13,336	266,711	16	5,361	85,776	180,935	210.9%				
Parent & Child	1	21,218	21,218	22	13,032	286,704	297,117	103.6%				
Employee & Spouse (or Partner)	21	27,801	583,821	2	15,739	31,478	3,195	10.1%				
Family	1	34,673	34,673				-	#DIV/0!				
Employee Cost Sharing Contribution (enter as negative - )												
Subtotal	43		906,423	40		403,958	502,465	124.4%				
GRAND TOTAL												
	86		\$ 1,685,425	85		\$ 1,221,656	\$ 463,769	38.0%				

is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)  
is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box)

Yes	Yes or No
Yes	Yes or No

Note: Remember to Enter an amount in rows for Employee Cost Sharing

**GLOUCESTER COUNTY UTILITIES AUTHORITY**  
For the Period **November 1, 2021** to **October 31, 2022**

1000

[illegible]

Page N-5

**GLoucester County Utilities Authority**

November 1, 2021

**October 31, 2022**

1000

Amount to be

**Agreement:** \_\_\_\_\_ **Received by:** \_\_\_\_\_

Comments (Enter more specifics if needed)

Agreement Effective Date	Agreement End Date	Received by/ Paid from Authority
--------------------------------	-----------------------	--

[illegible]

# **2021 (2021-2022) AUTHORITY BUDGET**

## **Financial Schedules Section**

For the Period

**F-1**

# Revenue Schedule

GLOUCESTER COUNTY UTILITIES AUTHORITY  
For the Period November 1, 2021 to October 31, 2022

FY 2022 Proposed Budget							FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES									
Service Charges									
Residential						\$ -	\$ -	\$ -	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental	22,500,000					22,500,000	21,349,800	1,150,200	5.4%
Other						-	-	-	#DIV/0!
Total Service Charges	22,500,000	-	-	-	-	22,500,000	21,349,800	1,150,200	5.4%
Connection Fees									
Residential						-	-	-	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees		-	-	-	-	-	-	-	#DIV/0!
Parking Fees									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Parking Fees		-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)									
Construction Expansion Fees	1,000,000					1,000,000	1,000,000	-	0.0%
Sale of Effluent	340,000					340,000	340,000	-	0.0%
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Total Other Revenue	1,340,000	-	-	-	-	1,340,000	1,340,000	-	0.0%
Total Operating Revenues	23,840,000	-	-	-	-	23,840,000	22,689,800	1,150,200	5.1%
NON-OPERATING REVENUES									
Other Non-Operating Revenues (List)									
CEF and Bond Fund Appropriations	4,000,000					4,000,000	5,000,000	(1,000,000)	-20.0%
Miscellaneous	50,000					50,000	50,000	-	0.0%
Type In						-	-	-	#DIV/0!
Type In						-	-	-	#DIV/0!
Type In						-	-	-	#DIV/0!
Type In						-	-	-	#DIV/0!
Total Other Non-Operating Revenue	4,050,000	-	-	-	-	4,050,000	5,050,000	(1,000,000)	-19.8%
Interest on Investments & Deposits (List)									
Interest Earned						-	-	-	#DIV/0!
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Interest		-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Revenues	4,050,000	-	-	-	-	4,050,000	5,050,000	(1,000,000)	-19.8%
TOTAL ANTICIPATED REVENUES	\$ 27,890,000	\$ -	\$ -	\$ -	\$ -	\$ 27,890,000	\$ 27,739,800	\$ 150,200	0.5%

# Prior Year Adopted Revenue Schedule

## GLOUCESTER COUNTY UTILITIES AUTHORITY

	FY 2021 Adopted Budget						Total All Operations
	Sewer	N/A	N/A	N/A	N/A	N/A	
<b>OPERATING REVENUES</b>							
<b>Service Charges</b>							
Residential							\$ .
Business/Commercial							.
Industrial							.
Intergovernmental	21,349,800						21,349,800
Other							.
Total Service Charges	21,349,800	-	-	-	-	-	21,349,800
<b>Connection Fees</b>							
Residential							.
Business/Commercial							.
Industrial							.
Intergovernmental							.
Other							.
Total Connection Fees	-	-	-	-	-	-	-
<b>Parking Fees</b>							
Meters							.
Permits							.
Fines/Penalties							.
Other							.
Total Parking Fees	-	-	-	-	-	-	-
<b>Other Operating Revenues (List)</b>							
Construction Expansion Fees	1,000,000						1,000,000
Sale of Effluent	340,000						340,000
Type in (Grant, Other Rev)							.
Type in (Grant, Other Rev)							.
Type in (Grant, Other Rev)							.
Type in (Grant, Other Rev)							.
Type in (Grant, Other Rev)							.
Type in (Grant, Other Rev)							.
Type in (Grant, Other Rev)							.
Type in (Grant, Other Rev)							.
Type in (Grant, Other Rev)							.
Total Other Revenue	1,340,000	-	-	-	-	-	1,340,000
Total Operating Revenues	22,689,800	-	-	-	-	-	22,689,800
<b>NON-OPERATING REVENUES</b>							
<b>Other Non-Operating Revenues (List)</b>							
CEF and Bond Fund Appropriations	5,000,000						5,000,000
Miscellaneous	50,000						50,000
Type in							.
Type in							.
Type in							.
Type in							.
Other Non-Operating Revenues	5,050,000	-	-	-	-	-	5,050,000
<b>Interest on Investments &amp; Deposits</b>							
Interest Earned							.
Penalties							.
Other							.
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	5,050,000	-	-	-	-	-	5,050,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 27,739,800</b>	<b>\$ .</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,739,800</b>



# Appropriations Schedule

## GLOUCESTER COUNTY UTILITIES AUTHORITY

For the Period November 1, 2021 to October 31, 2022

	FY 2022 Proposed Budget						FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
Administration - Personnel									
Salary & Wages	\$ 719,509					\$ 719,509	\$ 701,960	\$ 17,549	2.5%
Fringe Benefits	871,148					871,148	819,280	51,868	6.3%
Total Administration - Personnel	1,590,657	-	-	-	-	1,590,657	1,521,240	69,417	4.6%
Administration - Other (List)									
See Attached Schedule	4,346,575					4,346,575	4,124,075	222,500	5.4%
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous Administration*						-	-	-	#DIV/0!
Total Administration - Other	4,346,575	-	-	-	-	4,346,575	4,124,075	222,500	5.4%
Total Administration	5,937,232	-	-	-	-	5,937,232	5,645,315	291,917	5.2%
Cost of Providing Services - Personnel									
Salary & Wages	6,029,362					6,029,362	5,759,594	269,768	4.7%
Fringe Benefits	2,890,385					2,890,385	2,754,535	135,850	4.9%
Total COPS - Personnel	8,919,747	-	-	-	-	8,919,747	8,514,149	405,598	4.8%
Cost of Providing Services - Other (List)									
See Attached Schedule	10,085,150					10,085,150	9,701,671	383,479	4.0%
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Type in Description						-	-	-	#DIV/0!
Miscellaneous COPS*						-	-	-	#DIV/0!
Total COPS - Other	10,085,150	-	-	-	-	10,085,150	9,701,671	383,479	4.0%
Total Cost of Providing Services	19,004,897	-	-	-	-	19,004,897	18,215,820	789,077	4.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	3,087,182	-	-	-	-	3,087,182	4,147,182	(1,060,020)	-25.6%
Total Operating Appropriations	28,029,291	-	-	-	-	28,029,291	28,008,317	20,974	0.1%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	771,828	-	-	-	-	771,828	873,280	(101,452)	-11.6%
Operations & Maintenance Reserve						-	-	-	#DIV/0!
Renewal & Replacement Reserve						-	-	-	#DIV/0!
Municipality/County Appropriation	1,401,465					1,401,465	1,400,416	1,049	0.1%
Other Reserves	1,000,000					1,000,000	1,000,000	-	0.0%
Total Non-Operating Appropriations	3,173,293	-	-	-	-	3,173,293	3,273,696	(100,403)	-3.1%
TOTAL APPROPRIATIONS	31,202,584	-	-	-	-	31,202,584	31,282,013	(79,429)	-0.3%
<b>ACCUMULATED DEFICIT</b>									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	31,202,584	-	-	-	-	31,202,584	31,282,013	(79,429)	-0.3%
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation	1,401,465	-	-	-	-	1,401,465	1,400,416	1,049	0.1%
Other	1,911,119					1,911,119	2,141,797	(230,678)	-10.8%
Total Unrestricted Net Position Utilized	3,312,584	-	-	-	-	3,312,584	3,542,213	(229,629)	-6.5%
TOTAL NET APPROPRIATIONS	\$ 27,890,000	\$ -	\$ -	\$ -	\$ -	\$ 27,890,000	\$ 27,799,800	\$ 150,200	0.5%

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

5% of Total Operating Appropriations \$ 1,401,464.55 \$ - \$ - \$ - \$ - \$ - \$ 1,401,464.55

**GLOUCESTER COUNTY UTILITIES AUTHORITY**  
**APPROPRIATION SCHEDULE - ADMINISTRATION - OTHER**

DESCRIPTION	PROPOSED BUDGET	CURRENT YEAR ADOPTED BUDGET	\$ Increase (Decrease) Proposed vs Current Year	% Increase (Decrease) Proposed vs Current Year
ADVERTISING	\$ 6,500.00	\$ 6,500.00	\$ -	
TRAVEL EXPENSE	2,000.00	2,600.00	(600.00)	-23.1%
POSTAGE	6,825.00	6,500.00	325.00	5.0%
TELEPHONE	48,500.00	44,500.00	4,000.00	9.0%
PRINTING	6,480.00	6,000.00	480.00	8.0%
ADMINISTRATION DUES & MEMBERSHIPS	12,000.00	12,000.00	-	
ADMIN. EQUIPMENT MAINTENANCE	25,000.00	25,000.00	-	
EQUIPMENT RENTAL	11,000.00	11,000.00	-	
TRAINING & SEMINARS	5,000.00	5,000.00	-	
PERMITS & REGISTRATIONS	287,760.00	264,000.00	23,760.00	9.0%
PROFESSIONAL SERVICES	357,000.00	357,000.00	-	
ACCOUNTING/AUDITING	112,400.00	107,000.00	5,400.00	5.0%
LEGAL SERVICES	257,250.00	245,000.00	12,250.00	5.0%
ENGINEERING	1,057,500.00	978,500.00	79,000.00	8.1%
TRUSTEE'S FEES	325,000.00	325,000.00	-	
COMPUTER SERVICES	85,925.00	81,125.00	4,800.00	5.9%
INSURANCE	955,100.00	890,150.00	64,950.00	7.3%
OTHER EXPENSES	65,835.00	62,700.00	3,135.00	5.0%
BOOKS & PUBLICATIONS	500.00	500.00	-	
OFFICE SUPPLIES	17,000.00	17,000.00	-	
MISCELLANEOUS SUPPLIES	1,000.00	1,000.00	-	
OFFICE EQUIPMENT	26,000.00	26,000.00	-	
COUNTY INFRASTRUCTURE IMPROVEMENTS	675,000.00	650,000.00	25,000.00	3.8%
	<u>\$ 4,346,575.00</u>	<u>\$ 4,124,075.00</u>		

**GLOUCESTER COUNTY UTILITIES AUTHORITY**  
**APPROPRIATION SCHEDULE - COST OF SERVICES - OTHER**

DESCRIPTION	PROPOSED BUDGET	CURRENT YEAR ADOPTED BUDGET	\$ Increase (Decrease) Proposed vs Current Year	% Increase (Decrease) Proposed vs Current Year
TRAVEL EXPENSE	\$ 3,800.00	\$ 3,200.00	\$ 600.00	18.8%
NATURAL GAS	500,000.00	500,000.00	-	
ELECTRIC	1,976,000.00	1,900,000.00	76,000.00	4.0%
WATER & SEWER	19,950.00	19,950.00	-	
HUNTER STREET EXPENSE	30,000.00	30,000.00	-	
ENERGY PROJECT COSTS	218,000.00	200,000.00	18,000.00	9.0%
OPERATIONS DUES & MEMBERSHIPS	3,200.00	3,200.00	-	
MOTOR VEHICLE MAINTENANCE	50,190.00	47,800.00	2,390.00	5.0%
EQUIPMENT MAINTENANCE	524,500.00	524,500.00	-	
INTERCEPTOR REHABILITATION	340,000.00	340,000.00	-	
EQUIPMENT RENTAL	132,500.00	132,500.00	-	
TRAINING & SEMINARS	18,880.00	18,880.00	-	
INCINERATOR TITLE V/MACT RULES	230,000.00	230,000.00	-	
DOCTOR	8,720.00	8,000.00	720.00	9.0%
SLUDGE DISPOSAL	2,268,000.00	2,160,000.00	108,000.00	5.0%
BOOKS & PUBLICATIONS	4,000.00	4,000.00	-	
MAINT.BLDG & CONST. SUPPLIES	42,292.00	38,800.00	3,492.00	9.0%
FUEL & LUBRICANTS	113,640.00	105,500.00	8,140.00	7.7%
MOTOR VEHICLE PARTS	52,800.00	48,800.00	4,000.00	8.2%
LABORATORY SUPPLIES	160,500.00	157,500.00	3,000.00	1.9%
JANITORIAL SUPPLIES	8,640.00	8,000.00	640.00	8.0%
OPERATIONS ELECT/COMM SUPP	228,675.00	217,875.00	8,800.00	4.0%
OPERATIONS HARDWARE/MINOR TOOLS	33,200.00	31,900.00	1,300.00	4.1%
OPERATIONS EQUIP/MACH PARTS	320,097.00	301,980.00	18,117.00	6.0%
PLUMBING/HEATING SUPPLIES	198,000.00	198,000.00	-	
SAFETY SUPPLIES	147,200.00	143,600.00	3,600.00	2.5%
CHEMICALS & GASES	202,120.00	164,000.00	38,120.00	23.2%
SODIUM HYDROXIDE	33,000.00	33,000.00	-	
POLYMER	707,000.00	650,800.00	56,200.00	8.6%
SODIUM HYPOCHLORITE	280,750.00	257,638.00	23,114.00	9.0%
ODOR/H2S CONTROL	75,000.00	75,000.00	-	
OPERATIONS BLDG./GROUNDS MAINT.	353,200.00	324,000.00	29,200.00	9.0%
INTERCEPTOR SUPPLIES	15,696.00	14,400.00	1,296.00	9.0%
MISCELLANEOUS SUPPLIES	300.00	300.00	-	
VEHICLES	376,000.00	406,000.00	(30,000.00)	-7.4%
LABORATORY EQUIPMENT	17,494.00	16,350.00	1,144.00	7.0%
OPERATIONS ELEC/COMM EQUIPMENT	131,250.00	125,000.00	6,250.00	5.0%
OPERATIONS GENERAL EQUIPMENT	238,600.00	238,600.00	-	
PITMAN REUSE PLANT	23,956.00	22,600.00	1,356.00	6.0%
	<u>\$ 10,085,150.00</u>	<u>\$ 9,701,671.00</u>		

# Prior Year Adopted Appropriations Schedule

## GLOUCESTER COUNTY UTILITIES AUTHORITY

### FY 2021 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 701,960						\$ 701,960
Fringe Benefits	819,280						819,280
Total Administration - Personnel	1,521,240	-	-	-	-	-	1,521,240
<i>Administration - Other (List)</i>							
See Attached Schedule	4,124,075						4,124,075
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	4,124,075	-	-	-	-	-	4,124,075
Total Administration	5,645,315	-	-	-	-	-	5,645,315
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	5,759,594						5,759,594
Fringe Benefits	2,754,555						2,754,555
Total COPS - Personnel	8,514,149	-	-	-	-	-	8,514,149
<i>Cost of Providing Services - Other (List)</i>							
See Attached Schedule	9,701,671						9,701,671
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	9,701,671	-	-	-	-	-	9,701,671
Total Cost of Providing Services	18,215,820	-	-	-	-	-	18,215,820
Total Principal Payments on Debt Service in Lieu of Depreciation	4,147,182	-	-	-	-	-	4,147,182
Total Operating Appropriations	28,008,317	-	-	-	-	-	28,008,317
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	873,280	-	-	-	-	-	873,280
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	1,400,416						1,400,416
Other Reserves	1,000,000						1,000,000
Total Non-Operating Appropriations	3,273,696	-	-	-	-	-	3,273,696
<b>TOTAL APPROPRIATIONS</b>	31,282,013	-	-	-	-	-	31,282,013
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	31,282,013	-	-	-	-	-	31,282,013
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	1,400,416	-	-	-	-	-	1,400,416
Other	2,141,797						2,141,797
Total Unrestricted Net Position Utilized	3,542,213	-	-	-	-	-	3,542,213
<b>TOTAL NET APPROPRIATIONS</b>	\$ 27,739,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,739,800

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

5% of Total Operating Appropriations \$ 1,400,415.85 \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,400,415.85

# Debt Service Schedule - Principal

## GLOUCESTER COUNTY UTILITIES AUTHORITY

If Authority has no debt in this box

Fiscal Year Ending in

	Adopted Budget Year 2021	Proposed Budget Year 2022	Fiscal Year Ending in					Total Principal Outstanding	
			2023	2024	2025	2026	2027	Thereafter	
<b>Sewer</b>									
See Attached Schedule									
Type in Issue Name	\$ 4,167,182	\$ 3,087,162	\$ 3,151,993	\$ 3,226,839	\$ 2,686,708	\$ 2,326,672	\$ 2,345,599	\$ 35,508,910	\$ 52,333,883
Type in Issue Name									
Type in Issue Name									
Total Principal	4,167,182	3,087,162	3,151,993	3,226,839	2,686,708	2,326,672	2,345,599	35,508,910	52,333,883
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
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Total Principal									
N/A									
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Total Principal									
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Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	\$ 4,167,182	\$ 3,087,162	\$ 3,151,993	\$ 3,226,839	\$ 2,686,708	\$ 2,326,672	\$ 2,345,599	\$ 35,508,910	\$ 52,333,883
<b>Total Principal</b>									

Indicate the Authority's most recent bond rating and the year of the rating by ratings service.

Bond Rating									
Year of Last Rating									

**GLOUCESTER COUNTY UTILITIES AUTHORITY  
FIVE YEAR DEBT SERVICE SCHEDULE PRINCIPAL**

Bond Issue	Current Year								Thereafter	Total
	2021	2022	2023	2024	2025	2026	2027			
2001 trust	\$ 175,000.00								\$ 135,000.00	\$ 810,000.00
2006 trust	95,000.00									345,161.00
2006 fund	62,989.00	100,000.00	82,392.00	82,012.00	81,639.00	16,345.00	7,702.00		16,297.00	58,727.00
ARRA trust	6,296.00	6,492.00	6,704.00	6,930.00	7,172.00	7,430.00	6,000.00		12,000.00	48,000.00
ARRA fund	8,000.00	6,000.00	6,000.00	8,000.00	6,000.00	6,000.00	6,000.00		50,000.00	170,000.00
2010A trust	15,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00		100,719.00	402,885.00
2010A fund	50,361.00	50,361.00	50,361.00	50,361.00	50,361.00	50,361.00	50,361.00		240,000.00	635,000.00
2010B trust	55,000.00	60,000.00	60,000.00	65,000.00	65,000.00	70,000.00	75,000.00		178,447.00	529,343.00
2010B fund	58,816.00	58,816.00	58,816.00	58,816.00	58,816.00	58,816.00	58,816.00		300,000.00	815,000.00
2013A trust	45,000.00	50,000.00	50,000.00	50,000.00	55,000.00	55,000.00	55,000.00		580,546.00	1,467,676.00
2013A fund	147,855.00	147,855.00	147,855.00	147,855.00	147,855.00	147,855.00	147,855.00		475,000.00	785,000.00
2015 trust	45,000.00	45,000.00	50,000.00	50,000.00	50,000.00	55,000.00	60,000.00		801,496.00	1,675,348.00
2015 fund	128,977.00	128,977.00	128,977.00	128,977.00	128,977.00	128,977.00	128,977.00		635,000.00	5,170,000.00
2017 refund	1,850,000.00	1,035,000.00	1,080,000.00	1,135,000.00	575,000.00	250,000.00	260,000.00		350,000.00	4,10,000.00
2018 trust	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00		856,584.00	1,123,386.00
2018 fund	44,467.00	44,467.00	44,467.00	44,467.00	44,467.00	44,467.00	44,467.00		8,610,000.00	9,970,000.00
2018 trust	190,000.00	200,000.00	210,000.00	220,000.00	230,000.00	245,000.00	255,000.00		21,889,831.00	28,118,357.00
2018 fund	1,041,421.00	1,041,421.00	1,041,421.00	1,041,421.00	1,041,421.00	1,041,421.00	1,041,421.00			
	<u>\$ 4,147,182.00</u>	<u>\$ 3,087,182.00</u>	<u>\$ 3,151,993.00</u>	<u>\$ 3,228,839.00</u>	<u>\$ 2,686,708.00</u>	<u>\$ 2,326,672.00</u>	<u>\$ 2,345,599.00</u>	<u>\$ 35,508,910.00</u>	<u>\$ 52,333,883.00</u>	

**If Authority has no debt X this box**

## F.7

**GLoucester County Utilities Authority  
FIVE YEAR DEBT SERVICE SCHEDULE INTEREST**

Bond Issue	Current Year								Total
	2021	2022	2023	2024	2025	2026	2027	Thereafter	
2001 trust	\$ 4,157.00	\$ 41,526.00	\$ 36,025.00	\$ 30,250.00	\$ 24,750.00	\$ 19,000.00	\$ 13,000.00	\$ 6,750.00	\$ 171,300.00
2008 trust	46,750.00	2,146.00	1,834.00	1,708.00	1,466.00	1,207.00	936.00	974.00	10,370.00
ARRA trust	2,341.00	6,700.00	5,900.00	5,100.00	4,300.00	3,500.00	2,800.00	3,000.00	31,300.00
2010A trust	7,150.00	31,750.00	28,750.00	25,750.00	22,500.00	19,250.00	15,350.00	24,500.00	167,850.00
2010B trust	34,500.00	20,950.00	18,950.00	16,450.00	13,850.00	12,300.00	10,650.00	27,600.00	120,850.00
2013A trust	22,750.00	33,900.00	31,650.00	29,150.00	26,650.00	24,100.00	21,400.00	78,800.00	245,700.00
2015 trust	36,150.00	207,775.00	154,900.00	99,525.00	59,650.00	43,150.00	32,950.00	39,375.00	637,325.00
2017 ref	282,400.00	14,682.00	14,182.00	13,682.00	13,182.00	12,682.00	12,682.00	136,056.00	217,148.00
2018 trust	16,182.00	412,400.00	402,400.00	391,800.00	380,900.00	369,400.00	357,150.00	4,277,200.00	6,591,350.00
2019 trust	421,900.00								
	<u>\$ 873,280.00</u>	<u>\$ 771,828.00</u>	<u>\$ 684,691.00</u>	<u>\$ 613,515.00</u>	<u>\$ 547,348.00</u>	<u>\$ 504,638.00</u>	<u>\$ 466,917.00</u>	<u>\$ 4,594,256.00</u>	<u>\$ 8,183,193.00</u>



# Net Position Reconciliation

GLOUCESTER COUNTY UTILITIES AUTHORITY

For the Period November 1, 2021

to October 31, 2022

## FY 2022 Proposed Budget

TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)						Total All
	Sewer	N/A	N/A	N/A	N/A	Operations
Less: Invested in Capital Assets, Net of Related Debt (1)	\$ 33,303,718					\$ 33,303,718
Less: Restricted for Debt Service Reserve (1)	6,613,985					6,613,985
Less: Other Restricted Net Position (1)	11,624,096					11,624,096
Total Unrestricted Net Position (1)	25,338,435					25,338,435
Less: Designated for Non-Operating Improvements & Repairs	(10,272,798)	-	-	-	-	(10,272,798)
Less: Designated for Rate Stabilization						-
Less: Other Designated by Resolution						-
Plus: Accrued Unfunded Pension Liability (1)	11,984,931					11,984,931
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	18,902,193					18,902,193
Plus: Estimated Income (Loss) on Current Year Operations (2)	675,000					675,000
Plus: Other Adjustments (attach schedule)						-

UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET						
Unrestricted Net Position Utilized to Balance Proposed Budget	21,289,326	-	-	-	-	21,289,326
Unrestricted Net Position Utilized in Proposed Capital Budget	1,911,119	-	-	-	-	1,911,119
Appropriation to Municipality/County (3)	3,250,000	-	-	-	-	3,250,000
Total Unrestricted Net Position Utilized in Proposed Budget	1,401,465	-	-	-	-	1,401,465
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	6,562,584	-	-	-	-	6,562,584
Last Issued Audit Report (4)	\$ 14,726,742	\$ -	\$ -	\$ -	\$ -	\$ 14,726,742

- (1) Total of all operations for this line item must agree to audited financial statements.
- (2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.
- (3) Amount may not exceed 5% of total operating appropriations. See calculation below.
- Maximum Allowable Appropriation to Municipality/County \$ 1,401,465 \$ - \$ - \$ - \$ - \$ - \$ 1,401,465
- (4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit. If not already detailed in the budget narrative section.

2021 (2021-2022)  
GLOUCESTER  
COUNTY  
UTILITIES  
AUTHORITY

CAPITAL  
BUDGET/  
PROGRAM

# 2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## GLOUCESTER COUNTY UTILITIES AUTHORITY

**FISCAL YEAR:** FROM: November 1, 2021 TO: October 31, 2022

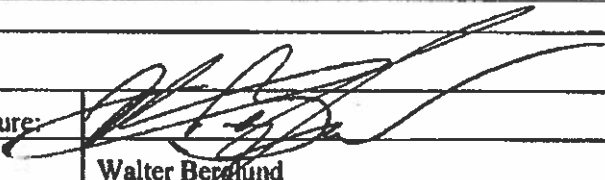
☒ [X]

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 8<sup>th</sup> day of December, 2021.

OR

☐ [ ]

It is hereby 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): \_\_\_\_\_

Officer's Signature:			
Name:	Walter Berglund		
Title:	Secretary		
Address:	2 Paradise Road West Deptford, NJ 08066		
Phone Number:	856-423-3500	Fax Number:	856-423-5563
E-mail address	jvinci@gcuanj.com		

# **2021 (2021-2022) CAPITAL BUDGET/PROGRAM MESSAGE**

## **Gloucester County Utilities Authority**

**FISCAL YEAR: FROM: November 1, 2021 TO: October 31, 2022**

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (This may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these Projects? **No**
2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include full lifecycle costs; and is it consistent with appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority? **Yes**
3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared? **Yes**
4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources). **N/A**
5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan. **N/A**
6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan. **N/A**

## Proposed Capital Budget

### GLOUCESTER COUNTY UTILITIES AUTHORITY

For the Period November 1, 2021

to

October 31, 2022

#### Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>Sewer</b>						
Rehab Warren St Pump Station	\$ 1,500,000	\$ 1,500,000				
Headworks Bar Screen Replacement	1,300,000	1,300,000				
Sludge Conveyance System Impts	450,000	450,000				
Various System Improvements	-					
<b>Total</b>	<b>3,250,000</b>	<b>3,250,000</b>	-	-	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	-	-	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	-	-	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	-	-	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	-	-	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	-	-	-	-
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 3,250,000</b>	<b>\$ 3,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## 5 Year Capital Improvement Plan

### GLOUCESTER COUNTY UTILITIES AUTHORITY

For the Period November 1, 2021 to October 31, 2022

*Fiscal Year Beginning in*

	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027
<b>Sewer</b>							
Rehab Warren St Pump Station	\$ 1,500,000	\$ 1,500,000					
Headworks Bar Screen Replace	1,300,000	1,300,000					
Sludge Conveyance System Imp	450,000	450,000					
Various System Improvements	24,000,000	-	4,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>Total</b>	<b>27,250,000</b>	<b>3,250,000</b>	<b>4,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>
<b>N/A</b>							
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>N/A</b>							
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>N/A</b>							
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>N/A</b>							
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>N/A</b>							
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
Type In Description	-	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 27,250,000</b>	<b>\$ 3,250,000</b>	<b>\$ 4,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

## 5 Year Capital Improvement Plan Funding Sources

### GLOUCESTER COUNTY UTILITIES AUTHORITY

For the Period November 1, 2021 to October 31, 2022

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>Sewer</b>						
Rehab Warren St Pump Station	\$ 1,500,000	\$ 1,500,000				
Headworks Bar Screen Replace	1,300,000	1,300,000				
Sludge Conveyance System Imp	450,000	450,000				
Various System Improvements	24,000,000	24,000,000				
<b>Total</b>	<b>27,250,000</b>	<b>27,250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>N/A</b>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 27,250,000</b>	<b>\$ 27,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total 5 Year Plan per CB-4	\$ 27,250,000					
Balance check						

If amount is other than zero, verify that projects listed above match projects listed on CB-4.

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB 5. No need to re-enter project descriptions above.

**RESOLUTION NO. 2022-016**

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

**WHEREAS**, the Gloucester County Utilities Authority, on December 8, 2021, proposed a schedule of rates for services; and

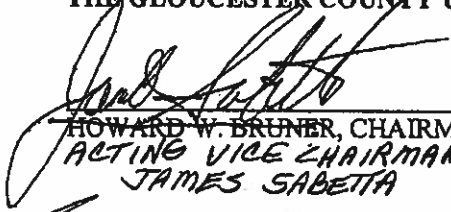
**WHEREAS**, the proposed schedule of rates for services was published in the newspapers of record in accordance with New Jersey State statutes; and

**WHEREAS**, the Gloucester County Utilities Authority desires to formally adopt the rate schedule as introduced and incorporate it into the Fiscal Year 2022 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 January 1, 2022 and will continue to be in force until amended by formal Resolution.

**BE IT FURTHER RESOLVED** that this schedule shall be mailed to all participants and customers of the Authority, in accordance with N.J.S.A. 40:14B-23.

**THE GLOUCESTER COUNTY UTILITIES AUTHORITY**

  
\_\_\_\_\_  
HOWARD W. BRUNER, CHAIRMAN  
ACTING VICE CHAIRMAN  
JAMES SABETTA

ATTEST:

  
\_\_\_\_\_  
WALTER BERGLUND, SECRETARY



### CERTIFICATION

The foregoing Resolution was duly adopted by the Committee of the Gloucester County Utilities Authority at a meeting held on the 12<sup>th</sup> day of January 2022.



WALTER BERGLUND, SECRETARY

The foregoing Resolution was duly adopted at a regular meeting of the Gloucester County Utilities Authority held on January 12, 2022, at its business office located at 2 Paradise Road, West Deptford, New Jersey.



For: Remington and Vernick Consulting Engineers

# GLOUCESTER COUNTY UTILITIES AUTHORITY

## RATE SCHEDULE

TYPE OF WASTE	STANDARD RATE
<b>Domestic Wastewater</b>	\$3,336/million gallons
<b>Discharges from Contaminated Groundwater Sites</b>	\$10,008/million gallons
<b>Surcharge for BOD (Biological Oxygen Demand)</b>	\$892/ton for all amounts in excess of 300 parts per million
<b>Surcharge for SS (Suspended Solids)</b>	\$892/ton for all amounts in excess of 300 parts per million
<b>Screenings &amp; Grit</b>	\$90.00/ton (Originating in Gloucester County Only)
<b>Domestic &amp; Commercial Septage</b>	\$0.07/gal
<b>Grease</b>	\$0.12/gal
<b>Sludge in Tank Trucks</b>	
0 - 3.99% solids	\$0.07/gal
4 - 5.99% solids	\$0.10/gal
<b>Leachate &amp; Non-Hazardous Industrial Waste</b>	
1. Class 1 (0-20,000 mg/l COD)	\$0.07/gal
2. Class 2 (20,001-40,000 mg/l COD)	\$0.08/gal
3. Class 3 (40,001-60,000 mg/l COD)	\$0.09/gal
4. Class 4 (60,001-80,000 mg/l COD)	\$0.10/gal
5. Class 5 (80,001-100,000 mg/l COD)	\$0.11/gal
6. Class 6 (100,001-120,000 mg/l COD)	\$0.12/gal
7. Class 7 (120,001-140,000 mg/l COD)	\$0.13/gal
8. Class 8 (140,001-160,000 mg/l COD)	\$0.14/gal
9. Class 9 (160,001-180,000 mg/l COD)	\$0.15/gal
10. Class 10 (180,001-200,000 mg/l COD)	\$0.16/gal

Effective January 1, 2022