

Fiscal Year

Start Year

2022

–

End Year

2023

***Authority Budget of:***  
***Gloucester County Utilities Authority***

State Filing Year

2022

**ADOPTED COPY**

***For the Period:***

***November 1, 2022 to***

***October 31, 2023***

**[www.gcuanj.com](http://www.gcuanj.com)**

Authority Web Address



**NJ DEPARTMENT OF**  
**Community Affairs**

***Division of Local Government Services***

# **2022 AUTHORITY BUDGET CERTIFICATION SECTION**

**2022**

Gloucester County Utilities Authority

**AUTHORITY BUDGET**

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

**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 Gwert CPA, RMA Date: 2/15/2023

**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 Gwert CPA, RMA Date: 2/15/2023

# 2022 PREPARER'S CERTIFICATION

Gloucester County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

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

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

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

# AUTHORITY INTERNET WEBSITE CERTIFICATION

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

- ☒ A description of the Authority's mission and responsibilities.
- ☒ The budgets for the current fiscal year and immediately preceding two prior years.
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information *(Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority).*
- ☒ The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.
- ☒ The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying Compliance:	John J. Vinci Sr.
Title of Officer Certifying Compliance:	Executive Director
Signature:	jvinci@gcuanj.com

# 2022 APPROVAL CERTIFICATION

Gloucester County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

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 Gloucester County Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on December 14, 2022.

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

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

# 2022 AUTHORITY BUDGET RESOLUTION

## Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

WHEREAS, the Annual Budget for Gloucester County Utilities Authority for the fiscal year beginning November 01, 2022 and ending October 31, 2023 has been presented before the governing body of the Gloucester County Utilities Authority at its open public meeting of December 14, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$27,740,000.00, Total Appropriations including any Accumulated Deficit, if any, of \$31,211,013.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$3,471,013.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$1,600,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,600,000.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Gloucester County Utilities Authority, at an open public meeting held on December 14, 2022 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 01, 2022 and ending October 31, 2023, 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 Housing 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 11, 2023.

wberglund@gcuanj.com

(Secretary's Signature)

12/14/2023

(Date)

### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Howard Bruner	X			
James Sabetta	X			
Walter Berglund	X			
Salvatore Fogarino	X			
Thomas Bianco	X			
Richard Giuliani	X			
Danielle Halpin	X			
Ralph Cossaboon	X			
Edward Coryell	X			

# 2022 ADOPTION CERTIFICATION

Gloucester County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

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- on February 08, 2023.

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



# 2022 ADOPTED BUDGET RESOLUTION

## Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

WHEREAS, the Annual Budget and Capital Budget/Program for the Gloucester County Utilities Authority for the fiscal year beginning November 01, 2022 and ending October 31, 2023 has been presented for adoption before the governing body of the Gloucester County Utilities Authority at its open public meeting of February 8, 2023; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$27,740,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$31,211,013.00, and Total Unrestricted Net Position utilized of \$3,471,013.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$2,300,000.00 and Total Unrestricted Net Position Utilized of \$2,300,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Gloucester County Utilities Authority at an open public meeting held on February 8, 2023 that the Annual Budget and Capital Budget/Program of the Gloucester County Utilities Authority for the fiscal year beginning November 01, 2022 and ending October 31, 2023 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.

wberglund@gcuanj.com

(Secretary's Signature)

2/8/2023

(Date)

### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Howard Bruner				x
James Sabetta	x			
Walter Berglund	x			
Salvatore Fogarino	x			
Thomas Bianco	x			
Richard Giuliani	x			
Danielle Halpin	x			
Ralph Cossaboon	x			
Edward Coryell	x			

**2022 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

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

The budget for fiscal year 10/31/2023 is \$8,429.00 more than the fiscal year 10/31/2022 budget. The Board was able to control the appropriation for the 2022-2023 budget.

There were no revenue variances exceeding 10%.

The one appropriation exceeding 10% is administration fringe benefits and is caused by the estimated increase in the budgeted PERS payment.

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

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 (i.e. rate stabilization, debt service reduction, to balance the budget, etc.) If the Authority's budget anticipated a use of Unrestricted Net Position, this question must be answered.

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

# 2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

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

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

5. The proposed budget must not reflect an anticipated deficit from 2022 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

N/A. There is no anticipated deficit from 2022 operations or accumulated deficit from prior year budgets.

**(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?**

# 2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

*Answer all questions below using the space provided. Do not attach answers as a separate document.*

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 rate structure, **if applicable**. (If no changes to fees or rates, indicate answer as "**Rates Are Staying The Same**").

See attached.

# AUTHORITY CONTACT INFORMATION

## 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 Rd		
<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 Rd		
<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*</b>	John J. Vinci Sr.		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	856-423-3500	<b>Fax:</b>	856-423-5563
<b>E-mail:</b>	jvinci@gcuanj.com		

<b>Chief Financial Officer*</b>	Tracey Giordano		
<i>*Or person who performs these functions under another title.</i>			
<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, PCA, 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 Utilities Authority

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

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

74

2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:

\$ 4,877,070.53

3. Provide the number of regular voting members of the governing body:

9

(5 or 7 per State statute, possibly more for regional authorities)

4. Provide the number of alternate voting members of the governing body:

0

(Maximum is 2)

**5. Regional Authorities Only** - Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required?

Yes

Check to see if individuals filed their FDS on the FDS webpage: <https://www.nj.gov/dca/divisions/dlgs/resources/fds.html>.

If "no", provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.

6. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

No

If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.

7. Was the Authority a party to a business transaction with one of the following parties:

a. A current or former commissioner, officer, key employee, or highest compensated employee?

No

b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee?

No

c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner?

No

If the answer to any of the above is "yes", provide a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.

8. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract\*?

No

\*A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor.

If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

9. Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

**10. Did the Authority pay for meals or catering during the current fiscal year?**

No

*If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

**11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4?**

No

*If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*

**12. Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?**

- a. First class or charter travel
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e. maid, chauffeur, chef)

No
No
No
No
No
No
Yes
No
No

*If the answer to any of the above is "yes", provide a description of the transaction including the name and position of the individual and the amount expended.*

**13. Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement?**

Yes

*If "no", attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements, indicate that in answer).*

**14. Did the Authority make any payments to current or former commissioners or employees for severance or termination?**

*If "yes", provide explanation, including amount paid.*

No

**15. Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses?**

No

*If "yes", provide explanation including amount paid.*

**16. Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate?**

No

*If "yes", provide explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*



# **AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)**

Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)?

*If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.*

# **AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)**

## **Gloucester County Utilities Authority**

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

*Use the space below to provide clarification for any Questionnaire responses.*

- 9) Commisioners salaries have not changed for over 20 years. All others listed are based upon evaluations and approved upon by Board of Commisioners.
- 12) John Vinci Executive Director \$589.42

# **AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS**

## **Gloucester County Utilities Authority**

**FISCAL YEAR: November 01, 2022 to October 31, 2023**

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

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

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

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

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

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

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

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

**Reportable Compensation** (Use the most recent W-2 available): The aggregate compensation that is reported (or required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year.

**Gloucester County Utilities Authority**  
**For the Period November 01, 2022 to October 31, 2023**

	Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Authority (W-2/ 1099)					Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
				Commissioner	Officer	Key Employee	Highest Compensated	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	
1	H. Bruner	Chairman	4	X					\$ 5,270.00		\$ 8,360.52	\$ 13,630.52
2	J. Sabetta	Vice Chairman	2	X					\$ 4,770.00		\$ 4,056.00	\$ 8,826.00
3	W. Berglund	Secretary	2	X					\$ 4,770.00		-	\$ 4,770.00
4	S. Fogarino	Treasurer	2	X					\$ 4,770.00		-	\$ 4,770.00
5	T. Bianco	Commissioner	2	X					\$ 4,770.00		-	\$ 4,770.00
6	E. Coryell	Commissioner	2	X					\$ 4,770.00		-	\$ 4,770.00
7	R. Cossaboon	Commissioner	2	X					\$ 4,770.00		-	\$ 4,770.00
8	R. Giulliani	Commissioner	2	X					\$ 4,770.00		-	\$ 4,770.00
9	D. Halpin	Commissioner	2	X					\$ 4,770.00		-	\$ 4,770.00
10	J. Vinci	Executive Director	40			X			\$ 144,768.00		\$ 40,414.81	\$ 185,182.81
11	R. Ficara	Asst. Exec. Director	40			X			\$ 108,945.20		-	\$ 108,945.20
12	E. Bowman	Mgr. of Operations	40				X		\$ 133,619.20		\$ 28,999.81	\$ 162,619.01
13	J. Dabback	Lab Supervisor	40				X		\$ 105,601.60		\$ 28,999.81	\$ 134,601.41
14	J. Stoever	Maintenance Superv.	40				X		\$ 100,984.00		\$ 40,414.81	\$ 141,398.81
15												-
16												-
17												-
18												-
19												-
20												-
21												-
22												-
23												-
24												-
25												-
26												-
27												-
28												-
29												-
30												-
31												-
32												-
33												-
34												-
35												-
<b>Total:</b>									\$ 637,348.00	\$ -	\$ 151,245.76	\$ 788,593.76

# Schedule of Health Benefits - Detailed Cost Analysis

Gloucester County Utilities Authority

For the Period: November 01, 2022 to October 31, 2023

If no health benefits, check this box: ☐

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	13	14,449.00	187,837.00	13	11,969.28	155,600.64	32,236.36	20.7%
Parent & Child	1	25,864.00	25,864.00	1	21,425.00	21,425.00	4,439.00	20.7%
Employee & Spouse (or Partner)	11	28,899.00	317,889.00	10	23,939.00	239,390.00	78,499.00	32.8%
Family	19	40,314.00	765,966.00	19	33,394.00	634,486.00	131,480.00	20.7%
Employee Cost Sharing Contribution (enter as negative - )			(325,701.22)			(268,945.56)	(56,755.66)	21.1%
Subtotal	44		971,854.78	43		781,956.08	189,898.70	24.3%
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	-
Parent & Child			-			-	-	-
Employee & Spouse (or Partner)			-			-	-	-
Family			-			-	-	-
Employee Cost Sharing Contribution (enter as negative - )								
Subtotal			-			-	-	-
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	20	17,132.00	342,640.00	20	15,155.00	303,100.00	39,540.00	13.0%
Parent & Child	1	23,985.00	23,985.00	1	21,218.00	21,218.00	2,767.00	13.0%
Employee & Spouse (or Partner)	21	37,348.00	784,308.00	21	33,039.00	693,819.00	90,489.00	13.0%
Family	1	42,488.00	42,488.00	1	34,674.00	34,674.00	7,814.00	22.5%
Employee Cost Sharing Contribution (enter as negative - )								
Subtotal	43		1,193,421.00	43		1,052,811.00	140,610.00	13.4%
<b>GRAND TOTAL</b>	<b>87</b>		<b>2,165,275.78</b>	<b>86</b>		<b>1,834,767.08</b>	<b>330,508.70</b>	<b>18.0%</b>

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

Yes
Yes

**Gloucester County Utilities Authority**  
**For the Period: November 01, 2022 to October 31, 2023**

**Complete the below table for the Authority's accrued liability for compensated absences.**

If no accumulated absences, check this box: ☐

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
See Attached	5501.75	\$ 128,814.38			
<b>Total liability for accumulated compensated absences at per most recent audit (this page only)</b>		<b>\$ 128,814.38</b>			

**Gloucester County Utilities Authority**  
**For the Period: November 01, 2022 to October 31, 2023**

*Complete the below table for the Authority's accrued liability for compensated absences.*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
<b>Total liability for accumulated compensated absences at per most recent audit (this page only)</b>					

**Total liability for accumulated compensated absences at per most recent audit (this page only) \$ -**

**Complete the below table for the Authority's accrued liability for compensated absences.**

[illegible]

Total liability for accumulated compensated absences at per most recent audit (all pages)	\$ 128,814.38
Page N-6 (Totals)	



## Schedule of Shared Service Agreements

**Gloucester County Utilities Authority**

For the Period: November 01, 2022 to October 31, 2023

☐ If no shared services, check this box:

**Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services.**

[illegible]

**2022 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

# SUMMARY

Gloucester County Utilities Authority  
For the Period: November 01, 2022 to October 31, 2023

	FY 2022 Proposed Budget							FY 2021 Adopted Budget Total All Operations	All Operations	All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	Operation											
		#2	#3	#4	#5	#6	Total All Operations						
REVENUES													
Total Operating Revenues	\$ 23,840,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,840,000	\$ 23,840,000	\$ -	-			
Total Non-Operating Revenues	3,900,000	-	-	-	-	-	3,900,000	4,050,000	(150,000)	-3.7%			
Total Anticipated Revenues	27,740,000	-	-	-	-	-	27,740,000	27,890,000	(150,000)	-0.5%			
APPROPRIATIONS													
Total Administration	6,192,031	-	-	-	-	-	6,192,031	5,937,232	254,799	4.3%			
Total Cost of Providing Services	18,767,592	-	-	-	-	-	18,767,592	19,004,897	(237,305)	-1.2%			
Total Principal Payments on Debt Service in Lieu of Depreciation	3,151,993	-	-	-	-	-	3,151,993	3,087,162	64,831	2.1%			
Total Operating Appropriations	28,111,616	-	-	-	-	-	28,111,616	28,029,291	82,325	0.3%			
Total Interest Payments on Debt	694,691	-	-	-	-	-	694,691	771,828	(77,137)	-10.0%			
Total Other Non-Operating Appropriations	2,404,706	-	-	-	-	-	2,404,706	2,401,465	3,241	0.1%			
Total Non-Operating Appropriations	3,099,397	-	-	-	-	-	3,099,397	3,173,293	(73,896)	-2.3%			
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!			
Total Appropriations and Accumulated Deficit	31,211,013	-	-	-	-	-	31,211,013	31,202,584	8,429	0.0%			
Less: Total Unrestricted Net Position Utilized	3,471,013	-	-	-	-	-	3,471,013	3,312,584	158,429	4.8%			
Net Total Appropriations	27,740,000	-	-	-	-	-	27,740,000	27,890,000	(150,000)	-0.5%			
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			

**Gloucester County Utilities Authority**  
For the Period: November 01, 2022 to October 31, 2023

Page F-2

# Prior Year Adopted Revenue Schedule

## Gloucester County Utilities Authority

### FY 2021 Adopted Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential							\$ -
Business/Commercial							-
Industrial							-
Intergovernmental	22,500,000						22,500,000
Other							-
Total Service Charges	22,500,000	-	-	-	-	-	22,500,000
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Construction Expansion Fees	1,000,000						1,000,000
Sale of Effluent	340,000						340,000
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	1,340,000	-	-	-	-	-	1,340,000
Total Operating Revenues	23,840,000	-	-	-	-	-	23,840,000
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Bond Service Fund Reserve	4,000,000						4,000,000
Miscellaneous	50,000						50,000
							-
							-
							-
							-
Other Non-Operating Revenues	4,050,000	-	-	-	-	-	4,050,000
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned							-
Penalties							-
Other							-
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	4,050,000	-	-	-	-	-	4,050,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 27,890,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,890,000</b>

# Appropriations Schedule

Gloucester County Utilities Authority  
For the Period: November 01, 2022 to October 31, 2023

FY 2022 Proposed Budget							FY 2021	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
Administration - Personnel										
Salary & Wages	\$ 691,353						\$ 691,353	\$ 719,509	\$ (28,156)	-3.9%
Fringe Benefits	983,211						983,211	871,148	112,063	12.9%
Total Administration - Personnel	1,674,564	-	-	-	-	-	1,674,564	1,590,657	83,907	5.3%
Administration - Other (List)										
See Detail Sheet	4,517,467						4,517,467	4,346,575	170,892	3.9%
								-	-	#DIV/0!
								-	-	#DIV/0!
								-	-	#DIV/0!
Miscellaneous Administration*								-	-	#DIV/0!
Total Administration - Other	4,517,467	-	-	-	-	-	4,517,467	4,346,575	170,892	3.9%
Total Administration	6,192,031	-	-	-	-	-	6,192,031	5,937,232	254,799	4.3%
Cost of Providing Services - Personnel										
Salary & Wages	6,162,869						6,162,869	6,029,362	133,507	2.2%
Fringe Benefits	3,106,478						3,106,478	2,890,385	216,093	7.5%
Total COPS - Personnel	9,269,347	-	-	-	-	-	9,269,347	8,919,747	349,600	3.9%
Cost of Providing Services - Other (List)										
See Detail Sheet	9,498,245						9,498,245	10,085,150	(586,905)	-5.8%
								-	-	#DIV/0!
								-	-	#DIV/0!
								-	-	#DIV/0!
Miscellaneous COPS*								-	-	#DIV/0!
Total COPS - Other	9,498,245	-	-	-	-	-	9,498,245	10,085,150	(586,905)	-5.8%
Total Cost of Providing Services	18,767,592	-	-	-	-	-	18,767,592	19,004,897	(237,305)	-1.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	3,151,993	-	-	-	-	-	3,151,993	3,087,162	64,831	2.1%
Total Operating Appropriations	28,111,616	-	-	-	-	-	28,111,616	28,029,291	82,325	0.3%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	694,691	-	-	-	-	-	694,691	771,828	(77,137)	-10.0%
Operations & Maintenance Reserve								-	-	#DIV/0!
Renewal & Replacement Reserve								-	-	#DIV/0!
Municipality/County Appropriation	1,404,706						1,404,706	1,401,465	3,241	0.2%
Other Reserves	1,000,000						1,000,000	1,000,000	-	0.0%
Total Non-Operating Appropriations	3,099,397	-	-	-	-	-	3,099,397	3,173,293	(73,896)	-2.3%
TOTAL APPROPRIATIONS	31,211,013	-	-	-	-	-	31,211,013	31,202,584	8,429	0.0%
ACCUMULATED DEFICIT								-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	31,211,013	-	-	-	-	-	31,211,013	31,202,584	8,429	0.0%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	1,404,706	-	-	-	-	-	1,404,706	1,401,465	3,241	0.2%
Other	2,066,307						2,066,307	1,911,119	155,188	8.1%
Total Unrestricted Net Position Utilized	3,471,013	-	-	-	-	-	3,471,013	3,312,584	158,429	4.8%
TOTAL NET APPROPRIATIONS	\$ 27,740,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,740,000	\$ 27,890,000	\$ (150,000)	-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 \$ 1,405,580.80 \$ - \$ - \$ - \$ - \$ - \$ - \$ 1,405,580.80



# AUTHORITY PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Gloucester County Utilities Authority

For the Period: November 01, 2022 to October 31, 2023

*Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"*

Line Item:	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6
OPERATIONS:						
Travel Expense	3,800.00					
Natural Gas	600,000.00					
Electric	2,000,000.00					
Water & Sewer	20,947.00					
Hunter Street Expense	31,500.00					
Energy Project Costs	118,000.00					
Dues & Memberships	4,800.00					
Motor Vehicle Maintenance	52,698.00					
Equipment Maintenance	600,000.00					
Inteceptor Rehabilitation	357,000.00					
Equipment Rental	139,675.00					
Training & Seminars	27,880.00					
Incinerator Title V / Mact Rules	230,000.00					
Doctor	13,500.00					
Sludge Disposal	1,268,000.00					
Books & Publications	4,000.00					
Maintenance Bldg & Const Supplies	46,098.00					
Fuel & Lubricants	123,866.00					
Motor Vehicle Parts	57,552.00					
Laboratory Supplies	170,135.00					
Janitorial Supplies	9,417.00					
Electric / Comm Supplies	303,143.00					
Hardware / Minor Tools	36,185.00					
Equipmentment & Machine Parts	348,905.00					
Plumbing / Heating Supplies	221,800.00					
Safety Supplies	154,560.00					
Chemicals & Gases	252,620.00					
Sodium Hydroxide	35,970.00					
Polymer	770,630.00					
Chlorine	400,000.00					
Odor / H2S Control	105,000.00					
Building & Grounds Mainteance	323,200.00					
Interceptor Supplies	17,108.00					
Miscellaneous Supplies	300.00					
Vehilces	176,000.00					
Laboratory Equipment	17,494.00					
Electric / Communication Equip	143,062.00					
Carry Forward	9,184,845.00					





# Prior Year Adopted Appropriations Schedule

## Gloucester County Utilities Authority

FY 2021 Adopted Budget							Total All
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 719,509						\$ 719,509
Fringe Benefits	871,148						871,148
Total Administration - Personnel	1,590,657	-	-	-	-	-	1,590,657
<i>Administration - Other (List)</i>							
See Detail Sheet	4,346,575						4,346,575
Miscellaneous Administration*							-
Total Administration - Other	4,346,575	-	-	-	-	-	4,346,575
Total Administration	5,937,232	-	-	-	-	-	5,937,232
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	6,029,362						6,029,362
Fringe Benefits	2,890,385						2,890,385
Total COPS - Personnel	8,919,747	-	-	-	-	-	8,919,747
<i>Cost of Providing Services - Other (List)</i>							
See Detail Sheet	10,085,150						10,085,150
Miscellaneous COPS*							-
Total COPS - Other	10,085,150	-	-	-	-	-	10,085,150
Total Cost of Providing Services	19,004,897	-	-	-	-	-	19,004,897
Total Principal Payments on Debt Service in Lieu of Depreciation	3,087,162	-	-	-	-	-	3,087,162
Total Operating Appropriations	28,029,291	-	-	-	-	-	28,029,291
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	771,828	-	-	-	-	-	771,828
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	1,401,465						1,401,465
Other Reserves	1,000,000						1,000,000
Total Non-Operating Appropriations	3,173,293	-	-	-	-	-	3,173,293
<b>TOTAL APPROPRIATIONS</b>	<b>31,202,584</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,202,584</b>
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>31,202,584</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,202,584</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	1,401,465	-	-	-	-	-	1,401,465
Other	1,911,119						1,911,119
Total Unrestricted Net Position Utilized	3,312,584	-	-	-	-	-	3,312,584
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 27,890,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,890,000</b>

\* 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



# AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Gloucester County Utilities Authority

FY 2021 Adopted Budget

*Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"*

Line Item:	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6
OPERATIONS:						
Travel Expense	3,800.00					
Natural Gas	500,000.00					
Electric	1,976,000.00					
Water & Sewer	19,950.00					
Hunter Street Expense	30,000.00					
Energy Project Costs	218,000.00					
Dues & Memberships	3,200.00					
Motor Vehicle Maintenance	50,190.00					
Equipment Maintenance	524,500.00					
Interceptor Rehabilitation	340,000.00					
Equipment Rental	132,500.00					
Training & Seminars	18,880.00					
Incinerator Title V / Mact Rules	230,000.00					
Doctor	8,720.00					
Sludge Disposal	2,268,000.00					
Books & Publications	4,000.00					
Maintenance Bldg & Const Supplies	42,292.00					
Fuel & Lubricants	113,640.00					
Motor Vehicle Parts	52,800.00					
Laboratory Supplies	160,500.00					
Janitorial Supplies	8,640.00					
Electric / Comm Supplies	226,675.00					
Hardware / Minor Tools	33,200.00					
Equipmentment & Machine Parts	320,097.00					
Plumbing / Heating Supplies	198,000.00					
Safety Supplies	147,200.00					
Chemicals & Gases	202,120.00					
Sodium Hydroxide	33,000.00					
Polymer	707,000.00					
Chlorine	280,750.00					
Odor / H2S Control	75,000.00					
Building & Grounds Mainteance	353,200.00					
Interceptor Supplies	15,696.00					
Miscellaneous Supplies	300.00					
Vehilces	376,000.00					
Laboratory Equipment	17,494.00					
Electric / Communication Equip	131,250.00					
Carry Forward	9,822,594.00					



Debt Service Schedule - Principal

Gloucester County Utilities Authority

If Authority has no debt, check this box: ☐

		Fiscal Year Ending in								Total Principal Outstanding	
Date of Local Finance Board Approval		2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter		
Sewer	See Attached Schedule	\$ 3,087,162	\$ 3,151,993	\$ 3,226,839	\$ 2,686,708	\$ 2,326,672	\$ 2,345,599	\$ 2,390,889	\$ 33,118,021	\$ 49,246,721	
		3,087,162	3,151,993	3,226,839	2,686,708	2,326,672	2,345,599	2,390,889	33,118,021	49,246,721	
	Total Principal										
		Operation #2									
	Total Principal										
		Operation #3									
	Total Principal										
		Operation #4									
	Total Principal										
		Operation #5									
	Total Principal										
		Operation #6									
	Total Principal										
		TOTAL PRINCIPAL ALL OPERATIONS	\$ 3,087,162	\$ 3,151,993	\$ 3,226,839	\$ 2,686,708	\$ 2,326,672	\$ 2,345,599	\$ 2,390,889	\$ 33,118,021	\$ 49,246,721

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

# Debt Service Schedule - Interest

Gloucester County Utilities Authority

If Authority has no debt, check this box: ☐

	2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter	Total Interest Payments Outstanding
<b>Sewer</b>									
See Attached Schedule	\$ 771,828	\$ 694,691	\$ 613,515	\$ 547,348	\$ 504,639	\$ 466,917	\$ 427,823	\$ 4,166,427	\$ 7,421,360
Total Interest Payments	771,828	694,691	613,515	547,348	504,639	466,917	427,823	4,166,427	7,421,360
<b>Operation #2</b>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<b>Operation #3</b>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<b>Operation #4</b>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<b>Operation #5</b>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
<b>Operation #6</b>									
Total Interest Payments	-	-	-	-	-	-	-	-	-
Total Interest Payments	771,828	694,691	613,515	547,348	504,639	466,917	427,823	4,166,427	7,421,360
<b>TOTAL INTEREST ALL OPERATIONS</b>									

# Net Position Reconciliation

Gloucester County Utilities Authority

For the Period: November 01, 2022 to October 31, 2023

## FY 2022 Proposed Budget

	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>						
Less: Invested in Capital Assets, Net of Related Debt (1)	\$ 36,157,684					\$ 36,157,684
Less: Restricted for Debt Service Reserve (1)	9,825,068					9,825,068
Less: Other Restricted Net Position (1)	10,042,984					10,042,984
<b>Total Unrestricted Net Position (1)</b>	24,209,179					24,209,179
Less: Designated for Non-Operating Improvements & Repairs	(7,919,547)					(7,919,547)
Less: Designated for Rate Stabilization						
Less: Other Designated by Resolution						
Plus: Accrued Unfunded Pension Liability (1)	10,167,859					10,167,859
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	18,608,119					18,608,119
Plus: Estimated Income (Loss) on Current Year Operations (2)	(601,520)					(601,520)
Plus: Other Adjustments (attach schedule)						
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	20,254,912					20,254,912
Unrestricted Net Position Utilized to Balance Proposed Budget	2,066,307					2,066,307
Unrestricted Net Position Utilized in Proposed Capital Budget	2,300,000					2,300,000
Appropriation to Municipality/County (3)	1,404,706					1,404,706
<b>Total Unrestricted Net Position Utilized in Proposed Budget</b>	5,771,013					5,771,013
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>						
<b>Last issued Audit Report (4)</b>	\$ 14,483,899	\$ -	\$ -	\$ -	\$ -	\$ 14,483,899

(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 \$ 1,405,581 \$ - \$ - \$ - \$ - \$ - \$ 1,405,581

(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.



**2022**

**Gloucester County Utilities Authority**

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(Authority Name)

**2022 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2022 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

**Gloucester County Utilities Authority**

(Authority Name)

**Fiscal Year: November 01, 2022 to October 31, 2023**

*Check the box for the applicable statement below:*

☒ It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Gloucester County Utilities Authority, on December 14, 2022.

☐ It is hereby certified that the governing body of the Gloucester County Utilities Authority have elected **NOT** to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Gloucester County Utilities for the following reason(s):

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

# 2022 CAPITAL BUDGET/PROGRAM MESSAGE

## Gloucester County Utilities Authority

**Fiscal Year: November 01, 2022 to October 31, 2023**

*Answer all questions below using the space provided.*

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (this may include the governing body or certain officials, such as planning boards, Construction Code Officials) as to these projects?

Yes

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

Yes

3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

Yes

4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the debt service for the Debt Authorizations (example - rate increase).

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 01, 2022 to October 31, 2023

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>Sewer</b>						
Clayton Pump Station Liner	\$ 200,000	\$ 200,000				
Grit Screening Equip & Pump Replac	2,100,000	2,100,000				
	-					
	-					
<b>Total</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation #2</b>						
	-					
	-					
	-					
	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation #3</b>						
	-					
	-					
	-					
	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation #4</b>						
	-					
	-					
	-					
	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation #5</b>						
	-					
	-					
	-					
	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation #6</b>						
	-					
	-					
	-					
	-					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 2,300,000</b>	<b>\$ 2,300,000</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 01, 2022 to October 31, 2023

		Fiscal Year Beginning in					
	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027
<i>Sewer</i>							
Clayton Pump Station Liner	\$ 200,000	\$ 200,000					
Grit Screening Equip & Pump R	2,100,000	2,100,000					
Various System Improvements	22,000,000	-	4,000,000	4,000,000	4,000,000	5,000,000	5,000,000
	-	-					
Total	24,300,000	2,300,000	4,000,000	4,000,000	4,000,000	5,000,000	5,000,000
<i>Operation #2</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #3</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 24,300,000</b>	<b>\$ 2,300,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</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 01, 2022 to October 31, 2023

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>Sewer</b>						
Clayton Pump Station Liner	\$ 200,000	\$ 200,000				
Grit Screening Equip & Pump R	2,100,000	2,100,000				
Various System Improvements	22,000,000	22,000,000				
	-					
Total	24,300,000	24,300,000	-	-	-	-
<b>Operation #2</b>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>Operation #3</b>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>Operation #4</b>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>Operation #5</b>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>Operation #6</b>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	<u>\$ 24,300,000</u>	<u>\$ 24,300,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total 5 Year Plan per CB-4	<u>\$ 24,300,000</u>					
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.

Annual List of Change Orders Approved  
Pursuant to N.J.A.C. 5:30-11

Contracting Unit: \_\_\_\_\_ Gloucester County Utilities Authority \_\_\_\_\_ Year Ending: \_\_\_\_\_ October 31, 2021

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

None exceeded more than 20%

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

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

12/15/2022 \_\_\_\_\_  
Date

wberglund@gcuaj.com  
Clerk/Secretary to the Governing Body

Appendix to Budget Document