

	<u>Start Year</u>		<u>End Year</u>
Fiscal Year	2023	—	2024

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

**State Filing Year**                      **2024**

***For the Period:***                      ***November 1, 2023***    ***to***                      ***October 31, 2024***

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



***Division of Local Government Services***

**2024 AUTHORITY BUDGET  
CERTIFICATION SECTION**

# FISCAL YEAR 2024

Gloucester County Utilities Authority

## AUTHORITY BUDGET

FISCAL YEAR: November 01, 2023 to October 31, 2024

### 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: \_\_\_\_\_ Date: \_\_\_\_\_

#### CERTIFICATION OF ADOPTED BUDGET

*It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.*

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

By: \_\_\_\_\_ Date: \_\_\_\_\_

# 2024 PREPARER'S CERTIFICATION

Gloucester County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: November 01, 2023 to October 31, 2024**

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:	tgordano@co.gloucester.nj.us
Name:	Tracey N. Giordano
Title:	Chief Financial Officer
Address:	2 Paradise Rd West Deptford, NJ 08066
Phone Number:	856-853-3322
Fax Number:	856-251-6778
E-mail Address:	tgordano@co.gloucester.nj.us

# 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

# 2024 APPROVAL CERTIFICATION

Gloucester County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: November 01, 2023 to October 31, 2024**

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 October 11, 2023.

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>	wberglund@gcuanj.com

# 2024 AUTHORITY BUDGET RESOLUTION

# Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2023 to October 31, 2024**

WHEREAS, the Annual Budget for Gloucester County Utilities Authority for the fiscal year beginning November 01, 2023 and ending October 31, 2024 has been presented before the governing body of the Gloucester County Utilities Authority at its open public meeting of October 11, 2023; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$27,250,000.00, Total Appropriations including any Accumulated Deficit, if any, of \$31,168,105.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$3,918,105.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$930,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$930,000.00; 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 October 11, 2023 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, 2023 and ending October 31, 2024, is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Gloucester County Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on November 08, 2023.

wberglund@gcuanj.com

(Secretary's Signature)

10/11/2023

(Date)

### Governing Body Recorded Vote

[illegible]

# 2024 ADOPTION CERTIFICATION

Gloucester County Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: November 01, 2023 to October 31, 2024**

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 November 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>	wberglund@gcuanj.com		



# 2024 ADOPTED BUDGET RESOLUTION

## Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2023 to October 31, 2024**

WHEREAS, the Annual Budget and Capital Budget/Program for the Gloucester County Utilities Authority for the fiscal year beginning November 01, 2023 and ending October 31, 2024 has been presented for adoption before the governing body of the Gloucester County Utilities Authority at its open public meeting of November 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 \$27,250,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$31,168,105.00, and Total Unrestricted Net Position utilized of \$3,918,105.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$930,000.00 and Total Unrestricted Net Position Utilized of \$930,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Gloucester County Utilities Authority at an open public meeting held on November 8, 2023 that the Annual Budget and Capital Budget/Program of the Gloucester County Utilities Authority for the fiscal year beginning November 01, 2023 and ending October 31, 2024 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.

wburglund@gcuanj.com

(Secretary's Signature)

11/8/2023

(Date)

### Governing Body Recorded Vote

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

**2024 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2023 to October 31, 2024**

***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 2024 proposed Annual Budget and make comparison to the Fiscal Year 2023 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.

**Other Operating Revenues:**

Sale of Effluent increased \$60,000 (17.6%) due to a new contract with Sarax

**Other Non-Operating Revenues:**

Decrease in Bond Debt Service Reserve - \$550,000 (14.3%) was due to change in annual calculation

**Administration & Cost of Providing Services:**

Although not over 10% - the decreases were:

Admin - Engineering & Profession Fees \$400,000 decrease - decrease in projects for 2024 decreases professional fees

Operations Cost of Providing Service: Although not over 10%

Operations: \$376,600 decrease in sludge disposal fees (new line installed should decrease hauling)

\$76,468 decrease in computer Supplies

\$145,000 decrease in Polymers - for decrease in amount required in system

\$184,000 decrease in Vehicle and Equipment needed for 2024

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 economy will not affect the planned capital projects because they are rehabilitative in nature and must be done for the upkeep and maintenance 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 use of Unrestricted Net Position is to stabilize rates and balance the budget.

# 2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2023 to October 31, 2024**

*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.)

The reason for the transfer to the County budget is to stabablize the County Budget

5. The proposed budget must not reflect an anticipated deficit from 2023 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 for the 2023 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?**

# 2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2023 to October 31, 2024**

*Answer the question below using the space provided.*

6. Attach in FAST 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").

No change in rates for the 2033-24 budget

# AUTHORITY CONTACT INFORMATION

## FISCAL YEAR 2024

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

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

<b>Preparer's Name:</b>	Tracey N. Giordano		
<i>Preparer's Address:</i>	2 Paradise Rd		
<i>City, State, Zip:</i>	West Deptford	NJ	08066
<i>Phone: (ext.)</i>	856-853-3322	<i>Fax:</i>	856-251-6778
<i>E-mail:</i>	<a href="mailto:tgjordand@co.gloucester.nj.us">tgjordand@co.gloucester.nj.us</a>		

<b>Chief Executive Officer*</b>	John J. Vinci Sr		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-423-3500	<i>Fax:</i>	856-423-5563
<i>E-mail:</i>	<a href="mailto:jvinci@gcuanj.com">jvinci@gcuanj.com</a>		

<b>Chief Financial Officer*</b>	Tracey N. Giordano		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	856-853-3322	<i>Fax:</i>	856-251-6778
<i>E-mail:</i>	<a href="mailto:tgjordano@co.gloucester.nj.us">tgjordano@co.gloucester.nj.us</a>		

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2023 to October 31, 2024**

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

71

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:

\$ 4,961,944.24

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, 2023 to October 31, 2024**

**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?

No

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

**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, 2023 to October 31, 2024**

**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, 2023 to October 31, 2024**

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

#9) Authority's process for determining compensation:

Commissioners salaries have not changed for over 20 years

Based on evaluations and approval by the Board of Commissioners

#12) John Vinci car allowance \$544.53

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

## Gloucester County Utilities Authority

**FISCAL YEAR: November 01, 2023 to October 31, 2024**

*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, 2023 to October 31, 2024**

	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	Key Employee	Highest Compensated Former Officer	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1	Howard Bruner	Chairman	4	x	x		\$ 5,270.00			\$ 4,612.56	\$ 9,882.56
2	James Sabetta	Vice Chairman	2	x	x		\$ 4,770.00			\$ 3,963.84	\$ 8,733.84
3	Walter Berglund	Secretary	2	x	x		\$ 4,770.00			\$ -	\$ 4,770.00
4	Salvatore Fogarino	Treasurer	2	x	x		\$ 4,770.00			\$ -	\$ 4,770.00
5	Thomas Bianco	Commissioner	2	x			\$ 4,770.00			\$ -	\$ 4,770.00
6	Edward Coryell	Commissioner	2	x			\$ 4,770.00			\$ -	\$ 4,770.00
7	Randy Cossaboon	Commissioner	2	X			\$ 4,770.00			\$ -	\$ 4,770.00
8	Richard Giuliani	Commissioner	2	x			\$ 4,770.00			\$ -	\$ 4,770.00
9	Danielle Halpin	Commissioner	2	x			\$ 4,770.00			\$ -	\$ 4,770.00
10	John J. Vinci Sr.	Executive Director	40		x		\$ 150,009.60			\$ 40,414.81	\$ 190,424.41
11	Rocco Ficara	Assist. Exec. Director	40		x		\$ 114,961.60			\$ 1,214.04	\$ 116,175.64
12	Edward Bowman	Mgr. of Operations	40			x	\$ 133,619.20			\$ 28,999.81	\$ 162,619.01
13	John Dabback	Lab Supervisor	40			x	\$ 105,601.60			\$ 28,999.81	\$ 134,601.41
14	Joseph Stoever	Maintenance Super.	40			x	\$ 100,984.00			\$ 40,414.81	\$ 141,398.81
15										\$ -	\$ -
16										\$ -	\$ -
17										\$ -	\$ -
18										\$ -	\$ -
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27										\$ -	\$ -
28										\$ -	\$ -
29										\$ -	\$ -
30										\$ -	\$ -
31										\$ -	\$ -
32										\$ -	\$ -
33										\$ -	\$ -
34										\$ -	\$ -
35										\$ -	\$ -
Total:							\$ 648,606.00	\$ -	\$ -	\$ 148,619.68	\$ 797,225.68

## Schedule of Health Benefits - Detailed Cost Analysis

Gloucester County Utilities Authority

For the Period: November 01, 2023 to October 31, 2024

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	8	13,969.56	111,756.48	8	13,969.56	111,756.48	-	
Parent & Child	1	25,864.32	25,864.32	1	25,864.32	25,864.32	-	
Employee & Spouse (or Partner)	12	28,898.64	346,783.68	12	28,898.64	346,783.68	-	
Family	18	42,264.12	760,754.16	18	40,313.64	725,645.52	35,108.64	4.8%
Employee Cost Sharing Contribution (enter as negative - )			(333,577.14)			(325,701.22)	(7,875.92)	2.4%
Subtotal	39		911,581.50	39		884,348.78	27,232.72	3.1%
<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	6,794.00	135,880.00	20	4,612.56	92,251.20	43,628.80	47.3%
Parent & Child	1	23,895.00	23,895.00	1	23,984.88	23,984.88	(89.88)	-0.4%
Employee & Spouse (or Partner)	19	14,844.00	282,036.00	21	9,225.12	193,727.52	88,308.48	45.6%
Family	2	40,807.00	81,614.00	1	42,487.68	42,487.68	39,126.32	92.1%
Employee Cost Sharing Contribution (enter as negative - )			-				-	
Subtotal	42		523,425.00	43		352,451.28	170,973.72	48.5%
<b>GRAND TOTAL</b>	<b>81</b>		<b>1,435,006.50</b>	<b>82</b>		<b>1,236,800.06</b>	<b>198,206.44</b>	<b>16.0%</b>

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

**Gloucester County Utilities Authority**  
**For the Period: November 01, 2023 to October 31, 2024**

*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
Union - See attached		\$ 55,698.14			
Non Union - See attached		\$ 72,598.95			
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 128,297.09			







## Schedule of Shared Service Agreements

Gloucester County Utilities Authority

For the Period: November 01, 2023 to October 31, 2024

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.

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement		Amount to be Received by/ Paid from Authority
				Effective Date	Agreement End Date	
County of Gloucester	GCUA	Various Services & Info Tech	depends on services provided	9/15/2020	9/14/2034	
County of Gloucester	GCUA	Purchasing & Financial Assist.		9/15/2020	9/14/2034	\$ 50,000
County of Gloucester	GCUA	Human Resource Assist.		9/15/2020	9/14/2034	\$ 25,000
Gloucester County Improvement Authority	GCUA	Acceptance of Waste		9/15/2020	9/15/2020	none

Schedule of Shared Service Agreements (Cont.)

Gloucester County Utilities Authority  
For the Period: November 01, 2023 to October 31, 2024

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be
						Received by/ Paid from Authority

**2024 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

## SUMMARY

**Gloucester County Utilities Authority**  
For the Period: November 01, 2023 to October 31, 2024

	<b>FY 2024 Proposed Budget</b>						<b>FY 2023 Adopted Budget</b>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
<b>REVENUES</b>									
Total Operating Revenues	\$ 23,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,900,000	\$ 23,840,000	\$ 60,000 0.3%
Total Non-Operating Revenues	3,350,000	-	-	-	-	-	3,350,000	3,900,000	(550,000) -14.1%
Total Anticipated Revenues	27,250,000	-	-	-	-	-	27,250,000	27,740,000	(490,000) -1.8%
<b>APPROPRIATIONS</b>									
Total Administration	5,834,231	-	-	-	-	-	5,834,231	6,192,031	(357,800) -5.8%
Total Cost of Providing Services	19,086,162	-	-	-	-	-	19,086,162	18,767,592	318,570 1.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	3,226,835	-	-	-	-	-	3,226,835	3,151,993	74,842 2.4%
Total Operating Appropriations	28,147,228	-	-	-	-	-	28,147,228	28,111,616	35,612 0.1%
Total Interest Payments on Debt	613,515	-	-	-	-	-	613,515	694,691	(81,176) -11.7%
Total Other Non-Operating Appropriations	2,407,362	-	-	-	-	-	2,407,362	2,404,706	2,656 0.1%
Total Non-Operating Appropriations	3,020,877	-	-	-	-	-	3,020,877	3,099,397	(78,520) -2.5%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	31,168,105	-	-	-	-	-	31,168,105	31,211,013	(42,908) -0.1%
Less: Total Unrestricted Net Position Utilized	3,918,105	-	-	-	-	-	3,918,105	3,471,013	447,092 12.9%
Net Total Appropriations	27,250,000	-	-	-	-	-	27,250,000	27,740,000	(490,000) -1.8%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - #DIV/0!

# Revenue Schedule

Gloucester County Utilities Authority  
For the Period: November 01, 2023 to October 31, 2024

<b>FY 2024 Proposed Budget</b>							<b>FY 2023 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential							\$ -	\$ -	#DIV/0!
Business/Commercial							-	-	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental	22,500,000						22,500,000	22,500,000	- 0.0%
Other							-	-	#DIV/0!
Total Service Charges	22,500,000	-	-	-	-	-	22,500,000	22,500,000	- 0.0%
<i>Connection Fees</i>									
Residential							-	-	#DIV/0!
Business/Commercial							-	-	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Connection Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Parking Fees</i>									
Meters							-	-	#DIV/0!
Permits							-	-	#DIV/0!
Fines/Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Constructions Expansion Fees	1,000,000						1,000,000	1,000,000	- 0.0%
Sale of Effluent	400,000						400,000	340,000	60,000 17.6%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Revenue	1,400,000	-	-	-	-	-	1,400,000	1,340,000	60,000 4.5%
Total Operating Revenues	23,900,000	-	-	-	-	-	23,900,000	23,840,000	60,000 0.3%
<b>NON-OPERATING REVENUES</b>									
<i>Other Non-Operating Revenues (List)</i>									
Bond Debt Service Fund Reserve	3,300,000						3,300,000	3,850,000	(550,000) -14.3%
Miscellaneous	50,000						50,000	50,000	- 0.0%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Non-Operating Revenue	3,350,000	-	-	-	-	-	3,350,000	3,900,000	(550,000) -14.1%
<i>Interest on Investments &amp; Deposits (List)</i>									
Interest Earned							-	-	#DIV/0!
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Revenues	3,350,000	-	-	-	-	-	3,350,000	3,900,000	(550,000) -14.1%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 27,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,250,000</b>	<b>\$ 27,740,000</b>	<b>\$ (490,000) -1.8%</b>

# Prior Year Adopted Revenue Schedule

## Gloucester County Utilities Authority

### FY 2023 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>							
Constructions 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 Debt Service Fund Reserve	3,850,000						3,850,000
Miscellaneous	50,000						50,000
							-
							-
							-
<i>Other Non-Operating Revenues</i>	3,900,000	-	-	-	-	-	3,900,000
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned							-
Penalties							-
Other							-
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	3,900,000	-	-	-	-	-	3,900,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 27,740,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,740,000</b>

# Appropriations Schedule

Gloucester County Utilities Authority  
For the Period: November 01, 2023 to October 31, 2024

	<b>FY 2024 Proposed Budget</b>						<b>FY 2023 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 711,918						\$ 711,918	\$ 691,353	\$ 20,565 3.0%
Fringe Benefits	1,053,211						1,053,211	983,211	70,000 7.1%
Total Administration - Personnel	1,765,129	-	-	-	-	-	1,765,129	1,674,564	90,565 5.4%
<i>Administration - Other (List)</i>									
See List	4,069,102						4,069,102	4,517,467	(448,365) -9.9%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous Administration*							-	-	#DIV/0!
Total Administration - Other	4,069,102	-	-	-	-	-	4,069,102	4,517,467	(448,365) -9.9%
Total Administration	5,834,231	-	-	-	-	-	5,834,231	6,192,031	(357,800) -5.8%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	5,826,405						5,826,405	6,162,869	(336,464) -5.5%
Fringe Benefits	2,800,007						2,800,007	3,106,478	(306,471) -9.9%
Total COPS - Personnel	8,626,412	-	-	-	-	-	8,626,412	9,269,347	(642,935) -6.9%
<i>Cost of Providing Services - Other (List)</i>									
See List	10,459,750						10,459,750	9,498,245	961,505 10.1%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous COPS*							-	-	#DIV/0!
Total COPS - Other	10,459,750	-	-	-	-	-	10,459,750	9,498,245	961,505 10.1%
Total Cost of Providing Services	19,086,162	-	-	-	-	-	19,086,162	18,767,592	318,570 1.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	3,226,835	-	-	-	-	-	3,226,835	3,151,993	74,842 2.4%
Total Operating Appropriations	28,147,228	-	-	-	-	-	28,147,228	28,111,616	35,612 0.1%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	613,515	-	-	-	-	-	613,515	694,691	(81,176) -11.7%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation	1,407,362						1,407,362	1,404,706	2,656 0.2%
Other Reserves	1,000,000						1,000,000	1,000,000	- 0.0%
Total Non-Operating Appropriations	3,020,877	-	-	-	-	-	3,020,877	3,099,397	(78,520) -2.5%
<b>TOTAL APPROPRIATIONS</b>	31,168,105	-	-	-	-	-	31,168,105	31,211,013	(42,908) -0.1%
<b>ACCUMULATED DEFICIT</b>							-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	31,168,105	-	-	-	-	-	31,168,105	31,211,013	(42,908) -0.1%
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation	1,407,362	-	-	-	-	-	1,407,362	1,404,706	2,656 0.2%
Other	2,510,743						2,510,743	2,066,307	444,436 21.5%
Total Unrestricted Net Position Utilized	3,918,105	-	-	-	-	-	3,918,105	3,471,013	447,092 12.9%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 27,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,250,000	\$ 27,740,000	\$ (490,000) -1.8%

\* 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 \$ 1,407,361.40 \$ - \$ - \$ - \$ - \$ - \$ 1,407,361.40





# AUTHORITY PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Gloucester County Utilities Authority

For the Period: November 01, 2023 to October 31, 2024

*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	400,000.00					
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	708,010.00					
Inteceptor Rehabilitation	257,000.00					
Equipment Rental	1,005,775.00					
Training & Seminars	27,880.00					
Incinerator Title V / Mact Rules	130,000.00					
Doctor	13,500.00					
Sludge Disposal	891,400.00					
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	130,136.00					
Janitorial Supplies	9,417.00					
Electric / Comm Supplies	226,675.00					
Hardware / Minor Tools	36,185.00					
Equipmentment & Machine Parts	300,097.00					
Plumbing / Heating Supplies	221,800.00					
Safety Supplies	84,560.00					
Chemicals & Gases	365,740.00					
Sodium Hydroxide	35,970.00					
Polymer	625,630.00					
Chlorine	565,750.00					
Odor / H2S Control	105,000.00					
Building & Grounds Mainteance	323,200.00					
Interceptor Supplies	17,108.00					
Miscellaneous Supplies	300.00					
Vehilces	85,000.00					
Laboratory Equipment	17,494.00					
Electric / Communication Equip	143,062.00					
Carry Forward	9,189,950.00					



# Prior Year Adopted Appropriations Schedule

## Gloucester County Utilities Authority

FY 2023 Adopted Budget							
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 691,353						\$ 691,353
Fringe Benefits	983,211						983,211
Total Administration - Personnel	1,674,564	-	-	-	-	-	1,674,564
<i>Administration - Other (List)</i>							
See Detailed List	4,517,467						4,517,467
							-
							-
							-
Miscellaneous Administration*							-
Total Administration - Other	4,517,467	-	-	-	-	-	4,517,467
Total Administration	6,192,031	-	-	-	-	-	6,192,031
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	6,162,869						6,162,869
Fringe Benefits	3,106,478						3,106,478
Total COPS - Personnel	9,269,347	-	-	-	-	-	9,269,347
<i>Cost of Providing Services - Other (List)</i>							
See Detailed List	9,498,245						9,498,245
							-
							-
							-
Miscellaneous COPS*							-
Total COPS - Other	9,498,245	-	-	-	-	-	9,498,245
Total Cost of Providing Services	18,767,592	-	-	-	-	-	18,767,592
Total Principal Payments on Debt Service in Lieu of Depreciation	3,151,993	-	-	-	-	-	3,151,993
Total Operating Appropriations	28,111,616	-	-	-	-	-	28,111,616
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	694,691	-	-	-	-	-	694,691
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	1,404,706						1,404,706
Other Reserves	1,000,000						1,000,000
Total Non-Operating Appropriations	3,099,397	-	-	-	-	-	3,099,397
<b>TOTAL APPROPRIATIONS</b>	31,211,013	-	-	-	-	-	31,211,013
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	31,211,013	-	-	-	-	-	31,211,013
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	1,404,706	-	-	-	-	-	1,404,706
Other	2,066,307						2,066,307
Total Unrestricted Net Position Utilized	3,471,013	-	-	-	-	-	3,471,013
<b>TOTAL NET APPROPRIATIONS</b>	\$ 27,740,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,740,000

\* 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 PRIOR YEAR ADOPTED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Gloucester County Utilities Authority

FY 2023 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	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					



Debt Service Schedule - Principal

Gloucester County Utilities Authority

If Authority has no debt, check this box: ☐

Fiscal Year Ending in										
	Date of Local Finance Board Approval	2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	Total Principal Outstanding
Sewer										
See Attached Schedule	various	\$ 3,151,993	\$ 3,226,835	\$ 2,686,704	\$ 2,326,668	\$ 2,345,596	\$ 2,390,888	\$ 2,291,199	\$ 29,942,562	\$ 45,210,452
										-
										-
										-
Total Principal		3,151,993	3,226,835	2,686,704	2,326,668	2,345,596	2,390,888	2,291,199	29,942,562	45,210,452
Operation #2										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #3										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #4										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #5										
										-
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Total Principal		-	-	-	-	-	-	-	-	-
Operation #6										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 3,151,993	\$ 3,226,835	\$ 2,686,704	\$ 2,326,668	\$ 2,345,596	\$ 2,390,888	\$ 2,291,199	\$ 29,942,562	\$ 45,210,452

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

### Debt Service Schedule - Principal (Detail Page)

**Gloucester County Utilities Authority**

Fiscal Year Ending in

[illegible]



## Debt Service Schedule - Interest

Gloucester County Utilities Authority

If Authority has no debt, check this box: ☐

<i>Fiscal Year Ending in</i>									
	2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	Total Interest Payments Outstanding
<i>Sewer</i>									
See Attached Schedule	\$ 694,691	\$ 613,515	\$ 547,346	\$ 504,638	\$ 466,416	\$ 427,824	\$ 391,113	\$ 3,775,818	\$ 6,726,670
									-
									-
Total Interest Payments	694,691	613,515	547,346	504,638	466,416	427,824	391,113	3,775,818	6,726,670
<i>Operation #2</i>									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #3</i>									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #4</i>									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #5</i>									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #6</i>									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 694,691</b>	<b>\$ 613,515</b>	<b>\$ 547,346</b>	<b>\$ 504,638</b>	<b>\$ 466,416</b>	<b>\$ 427,824</b>	<b>\$ 391,113</b>	<b>\$ 3,775,818</b>	<b>\$ 6,726,670</b>

**Gloucester County Utilities Authority**

**Total Interest  
Payments  
Outstanding**

Page F-7 (Detail)

## Net Position Reconciliation

### Gloucester County Utilities Authority

For the Period: November 01, 2023 to October 31, 2024

### ***FY 2024 Proposed Budget***

	Sewer	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>	\$ 38,045,222						\$ 38,045,222
Less: Invested in Capital Assets, Net of Related Debt (1)	15,967,355						15,967,355
Less: Restricted for Debt Service Reserve (1)	6,448,617						6,448,617
Less: Other Restricted Net Position (1)	8,239,906						8,239,906
Total Unrestricted Net Position (1)	7,389,344	-	-	-	-	-	7,389,344
Less: Designated for Non-Operating Improvements & Repairs	10,705,591						10,705,591
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	9,962,643						9,962,643
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	18,608,119						18,608,119
Plus: Estimated Income (Loss) on Current Year Operations (2)	2,994,635						2,994,635
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	28,249,150	-	-	-	-	-	28,249,150
Unrestricted Net Position Utilized to Balance Proposed Budget	2,510,743	-	-	-	-	-	2,510,743
Unrestricted Net Position Utilized in Proposed Capital Budget	930,000	-	-	-	-	-	930,000
Appropriation to Municipality/County (3)	1,407,362	-	-	-	-	-	1,407,362
Total Unrestricted Net Position Utilized in Proposed Budget	4,848,105	-	-	-	-	-	4,848,105
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 23,401,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,401,045

(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      \$ 1,407,361    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 1,407,361

(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.

# **FISCAL YEAR 2024**

**Gloucester County Utilities Authority**

---

(Authority Name)

**2024 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

**Gloucester County Utilities Authority**

(Authority Name)

**Fiscal Year: November 01, 2023 to October 31, 2024**

*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 October 11, 2023.

☐ 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>	wberglund@gcuanj.com

# 2024 CAPITAL BUDGET/PROGRAM MESSAGE

Gloucester County Utilities Authority

**Fiscal Year: November 01, 2023 to October 31, 2024**

*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, 2023 to October 31, 2024

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
SEE CB-3 Detail	\$ 930,000	\$930,000				
	-					
	-					
	-					
Total	930,000	930,000	-	-	-	-
<i>Operation #2</i>						
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Total	-	-	-	-	-	-
<i>Operation #3</i>						
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Total	-	-	-	-	-	-
<i>Operation #4</i>						
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Total	-	-	-	-	-	-
<i>Operation #5</i>						
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Total	-	-	-	-	-	-
<i>Operation #6</i>						
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Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 930,000</b>	<b>\$ 930,000</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 utilize the additional pages. Input total amount of all projects for the operation on single line and enter "See Additional Pages" instead of project description.

## Proposed Capital Budget

# Gloucester County Utilities Authority

For the Period: November 01, 2023 to October 31, 2024

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Maintenance Sys - Shoppers Lane PS	\$100,000	\$100,000				
Primary Pumps	110,000	\$ 110,000				
Secondary Pumps	120,000	120,000				
Gas Engine Replacement	600,000	600,000				
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## Proposed Capital Budget

**Gloucester County Utilities Authority**

For the Period: November 01, 2023 to October 31, 2024

	Estimated Total Cost	<i>Funding Sources</i>					
		<b>Unrestricted Net Position Utilized</b>	<b>Renewal &amp; Replacement Reserve</b>	<b>Debt Authorization</b>	<b>Capital Grants</b>	<b>Other Sources</b>	
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## Proposed Capital Budget

**Gloucester County Utilities Authority**  
For the Period: November 01, 2023 to October 31, 2024

[illegible]

# 5 Year Capital Improvement Plan

Gloucester County Utilities Authority  
For the Period: November 01, 2023 to October 31, 2024

		<i>Fiscal Year Ending in</i>					
	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
<i>Sewer</i>							
SEE CB-3 Detail	\$ 930,000	\$ 930,000					
SEE CB-4 Detail	36,300,000	-	4,800,000	15,000,000	5,000,000	5,000,000	6,500,000
	-	-					
	-	-					
Total	37,230,000	930,000	4,800,000	15,000,000	5,000,000	5,000,000	6,500,000
<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>\$ 37,230,000</b>	<b>\$ 930,000</b>	<b>\$ 4,800,000</b>	<b>\$ 15,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 6,500,000</b>



**Gloucester County Utilities Authority**  
For the Period: November 01, 2023 to October 31, 2024

**Gloucester County Utilities Authority**  
For the Period: November 01, 2023 to October 31, 2024

<b>TOTAL THIS PAGE ONLY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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## 5 Year Capital Improvement Plan

**Gloucester County Utilities Authority**  
For the Period: November 01, 2023 to October 31, 2024

		Fiscal Year Ending in					
	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
	\$ -						
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	<b>TOTAL ALL DETAIL PAGES</b>	<b>\$ 37,230,000</b>	<b>\$ 930,000</b>	<b>\$4,800,000</b>	<b>\$ 15,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>

# 5 Year Capital Improvement Plan Funding Sources

## Gloucester County Utilities Authority

For the Period: November 01, 2023 to October 31, 2024

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
See CB-5 Detail	\$ 37,230,000	\$ 22,230,000		\$ 15,000,000		
	-					
	-					
	-					
Total	37,230,000	22,230,000	-	15,000,000	-	-
<i>Operation #2</i>						
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Total	-	-	-	-	-	-
<i>Operation #3</i>						
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Total	-	-	-	-	-	-
<i>Operation #4</i>						
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Total	-	-	-	-	-	-
<i>Operation #5</i>						
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Total	-	-	-	-	-	-
<i>Operation #6</i>						
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Total	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 37,230,000</b>	<b>\$ 22,230,000</b>	<b>\$ -</b>	<b>\$ 15,000,000</b>	<b>\$ -</b>	<b>\$ -</b>
Total 5 Year Plan per CB-4	<b>\$ 37,230,000</b>					
Balance check	-	If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

**Gloucester County Utilities Authority**  
For the Period: November 01, 2023 to October 31, 2024

For the Period: November 01, 2023 to October 31, 2024

Page CB-5 Detail



5 Year Capital Improvement Plan Funding Sources

Gloucester County Utilities Authority  
For the Period: November 01, 2023 to October 31, 2024

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	-					
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TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## 5 Year Capital Improvement Plan Funding Sources

**Gloucester County Utilities Authority**

For the Period: November 01, 2023 to October 31, 2024

[illegible]

**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, 2022

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.

10/11/2023

Date

wberglund@gcuanj.com

Clerk/Secretary to the Governing Body

**Appendix to Budget Document**