Authority Budget of:

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DIVISION OF
LOCAL GOVERNMENT SERVICES
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DIVISION OF
LOCAL GOVERNMENT SERVICES

Willingboro Municipal Utilities Authority

State Filing Year **2019**

For the Period:

January 1, 2019 ***to*** ***December 31, 2019***

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www.wmua.info
Authority Web Address

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Department Of
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Division of Local Governi

2019 AUTHORITY BUDGET

Certification Section

2019

WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM January 1, 2019 TO December 31, 2019

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 Cwert CPA, RMA Date: 11/26/2018

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. Cwert CPA, RMA Date: 1/15/2019

2019 PREPARER'S CERTIFICATION

WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2019 **TO:** December 31, 2019

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

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

Preparer's Signature:			
Name:	Diallyo Diggs		
Title:	Finance Director		
Address:	433 John F. Kennedy Way Willingboro, NJ 08046-2119		
Phone Number:	609-877-2900	Fax Number:	609-835-4645
E-mail address	DDiggs@wmua.info		

2019 APPROVAL CERTIFICATION

WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** January 1, 2019 **TO:** December 31, 2019

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Willingboro Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 31st day of October 2018.

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

Officer's Signature:			
Name:	Diallyo Diggs		
Title:	Finance Director		
Address:	433 John F. Kennedy Way Willingboro, NJ 08046-2119		
Phone Number:	609-877-2900	Fax Number:	609-835-4645
E-mail address	DDiggs@wmua.info		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.wmua.info

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

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

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

Name of Officer Certifying compliance — Andrew Weber

Title of Officer Certifying compliance — Executive Director

Signature

2019 AUTHORITY BUDGET RESOLUTION
WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: **FROM:** January 1, 2019 **TO:** December 31, 2019

WHEREAS, the Annual Budget and Capital Budget for the Willingboro Municipal Utilities Authority for the fiscal year beginning, January 1, 2019 and ending, December 31, 2019 has been presented before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of October 31, 2018; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of $12,351,000.00, Total Appropriations, including any Accumulated Deficit if any, of $12,351,000.00 and Total Unrestricted Net Position utilized of $200,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of $15,865,000.00 which consists of Renewal and Replacement reserve funding of $1,714,500.00 debt authorizations of $14,150,500.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of $0.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Willingboro Municipal Utilities Authority, at an open public meeting held on October 31, 2018 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Willingboro Municipal Utilities Authority for the fiscal year beginning, January 1, 2019 and ending, December 31, 2019 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 Willingboro Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 19, 2018.

(Secretary's Signature) 10/31/18 (Date)

Governing Body Member:	Recorded Vote Aye	Nay	Abstain	Absent
T.Wayne Scott	X			
Webster Evans	X			
Jacqueline Jennings (absent)				
Clayton Sills	X			
Carl Turner	X			
Charles Green	X			
Johnson Kolawole	X			

2019 ADOPTION CERTIFICATION

WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** January 1, 2019 **TO:** December 31, 2019

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 Willingboro Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 19th day of December, 2018.

Officer's Signature:			
Name:	Diallyo Diggs		
Title:	Financed Director		
Address:	433 John F. Kennedy Way Willingboro, NJ 08046-2119		
Phone Number:	609-877-2900	Fax Number:	609-835-4645
E-mail address	DDiggs@wmua.info		

2019 ADOPTED BUDGET RESOLUTION

WILLINGBORO MUNICIPAL UTILITIES AUTHORITY AUTHORITY

FISCAL YEAR: **FROM:** January ~~1, 2019~~ **TO:** December 31, 2019

WHEREAS, the Annual Budget and Capital Budget/Program for the Willingboro Municipal Utilities Authority for the fiscal year beginning January 1, 2019 and ending, December 31, 2019 has been presented for adoption before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of December 19, 2018; and

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of $12,351,000.00, Total Appropriations, including any Accumulated Deficit if any, of $12,351,000.00 and Total Unrestricted Net Position utilized of $200,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of $15,865,000.00 which consists of Renewal and Replacement reserve funding of $1,714,500.00 debt authorizations of $14,150,500.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of $0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Willingboro Municipal Utilities Authority, at an open public meeting held on December 19, 2018 that the Annual Budget and Capital Budget/Program of the Willingboro Municipal Utilities Authority for the fiscal year beginning January 1, 2019 and ending, December 31, 2019 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

(Secretary's Signature) (Date) 1/2/19

Governing Body Member:	Recorded Vote Aye	Nay	Abstain	Absent
T. Wayne Scott	X			
Webster Evans	X			
Jacqueline Jennings				X
Clayton Sills	X			
Carl Turner				X
Charles Green	X			
Johnson Kolawole	X			

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2019 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Willingboro Municipal Utilities Authority

For the Period **January 1, 2019** to **December 31, 2019**

	FY 2019 Proposed Budget							FY 2018 Adopted Budget	$ Increase - (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
REVENUES										
Total Operating Revenues	$ 6,845,330	$ 5,487,170	$ -	$ -	$ -	$ -	$ 12,332,500	$ 12,444,000	$ (111,500)	-0.9%
Total Non-Operating Revenues	12,500	6,000	-	-	-	-	18,500	11,000	7,500	68.2%
Total Anticipated Revenues	6,857,830	5,493,170	-	-	-	-	12,351,000	12,455,000	(104,000)	-0.8%
APPROPRIATIONS										
Total Administration	976,230	976,230	-	-	-	-	1,952,460	1,804,400	148,060	8.2%
Total Cost of Providing Services	3,357,900	2,757,800	-	-	-	-	6,115,700	5,895,135	220,565	3.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,316,400	697,810	-	-	-	-	2,014,210	1,847,464	166,746	9.0%
Total Operating Appropriations	5,650,530	4,431,840	-	-	-	-	10,082,370	9,546,999	535,371	5.6%
Total Interest Payments on Debt	203,100	151,030	-	-	-	-	354,130	361,901	(7,771)	-2.1%
Total Other Non-Operating Appropriations	1,004,200	910,300	-	-	-	-	1,914,500	2,546,100	(631,600)	-24.8%
Total Non-Operating Appropriations	1,207,300	1,061,330	-	-	-	-	2,268,630	2,908,001	(639,371)	-22.0%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	6,857,830	5,493,170	-	-	-	-	12,351,000	12,455,000	(104,000)	-0.8%
Less: Total Unrestricted Net Position Utilized	-	200,000	-	-	-	-	200,000	150,000	50,000	33.3%
Net Total Appropriations	6,857,830	5,293,170	-	-	-	-	12,151,000	12,305,000	(154,000)	-1.3%
ANTICIPATED SURPLUS (DEFICIT)	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	$ 150,000	$ 50,000	33.3%

Revenue Schedule

Willingboro Municipal Utilities Authority
For the Period January 1, 2019 to December 31, 2019

	FY 2019 Proposed Budget							FY 2018 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES										
Service Charges										
Residential	$ 4,306,307	$ 3,711,460					$ 8,017,767	$ 8,234,000	$ (216,233)	-2.6%
Business/Commercial	783,993	605,680					1,389,673	1,406,000	(16,327)	-1.2%
Industrial							-	-	-	#DIV/0!
Intergovernmental	1,112,000	800,000					1,912,000	1,835,000	77,000	4.2%
Other							-	-	-	#DIV/0!
Total Service Charges	6,202,300	5,117,140	-	-	-	-	11,319,440	11,475,000	(155,560)	-1.4%
Connection Fees										
Residential	50,000	50,000					100,000	100,000	-	0.0%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	50,000	50,000	-	-	-	-	100,000	100,000	-	0.0%
Parking Fees										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)										
Hydrants & Fire Service	93,000						93,000	93,000	-	0.0%
Elevated Tank Rentals	270,000						270,000	250,000	20,000	8.0%
Turn Off/On Fees	47,500	47,500					95,000	88,000	7,000	8.0%
Other Misc Revenue	182,530	272,530					455,060	438,000	17,060	3.9%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue	593,030	320,030	-	-	-	-	913,060	869,000	44,060	5.1%
Total Operating Revenues	6,845,330	5,487,170	-	-	-	-	12,332,500	12,444,000	(111,500)	-0.9%
NON-OPERATING REVENUES										
Other Non-Operating Revenues (List)										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	-	#DIV/0!
Interest on Investments & Deposits (List)										
Interest Earned	12,500	6,000					18,500	11,000	7,500	68.2%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	12,500	6,000	-	-	-	-	18,500	11,000	7,500	68.2%
Total Non-Operating Revenues	12,500	6,000	-	-	-	-	18,500	11,000	7,500	68.2%
TOTAL ANTICIPATED REVENUES	$ 6,857,830	$ 5,493,170	$ -	$ -	$ -	$ -	$ 12,351,000	$ 12,455,000	$ (104,000)	-0.8%

Prior Year Adopted Revenue Schedule

Willingboro Municipal Utilities Authority

	FY 2018 Adopted Budget						
	Water	**Sewer**	**N/A**	**N/A**	**N/A**	**N/A**	**Total All Operations**
OPERATING REVENUES							
Service Charges							
Residential	$ 4,371,000	$ 3,863,000					$ 8,234,000
Business/Commercial	771,000	635,000					1,406,000
Industrial							-
Intergovernmental	1,046,000	789,000					1,835,000
Other							-
Total Service Charges	6,188,000	5,287,000	-	-	-	-	11,475,000
Connection Fees							
Residential	50,000	50,000					100,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	50,000	50,000	-	-	-	-	100,000
Parking Fees							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
Other Operating Revenues (List)							
Hydrants & Fire Service	93,000						93,000
Elevated Tank Rentals	250,000						250,000
Turn Off/On Fees	44,000	44,000					88,000
Other Misc Revenye	156,000	282,000					438,000
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	543,000	326,000	-	-	-	-	869,000
Total Operating Revenues	6,781,000	5,663,000	-	-	-	-	12,444,000
NON-OPERATING REVENUES							
Other Non-Operating Revenues (List)							
							-
							-
							-
							-
							-
							-
Other Non-Operating Revenues	-	-	-	-	-	-	-
Interest on Investments & Deposits							
Interest Earned	5,000	6,000					11,000
Penalties							-
Other							-
Total Interest	5,000	6,000	-	-	-	-	11,000
Total Non-Operating Revenues	5,000	6,000	-	-	-	-	11,000
TOTAL ANTICIPATED REVENUES	$ 6,786,000	$ 5,669,000	$ -	$ -	$ -	$ -	$ 12,455,000

Appropriations Schedule

Willingboro Municipal Utilities Authority

For the Period January 1, 2019 to December 31, 2019

	FY 2019 Proposed Budget							FY 2018 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
Administration - Personnel										
Salary & Wages	$ 393,000	$ 393,000					$ 786,000	$ 692,000	$ 94,000	13.6%
Fringe Benefits	223,430	223,430					446,860	392,600	54,260	13.8%
Total Administration - Personnel	616,430	616,430	-	-	-	-	1,232,860	1,084,600	148,260	13.7%
Administration - Other (List)										
Other Admin Expense - See Attached	359,800	359,800					719,600	719,800	(200)	0.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	359,800	359,800	-	-	-	-	719,600	719,800	(200)	0.0%
Total Administration	976,230	976,230	-	-	-	-	1,952,460	1,804,400	148,060	8.2%
Cost of Providing Services - Personnel										
Salary & Wages	1,245,000	896,000					2,141,000	2,304,900	(163,900)	-7.1%
Fringe Benefits	824,100	727,500					1,551,600	1,188,935	362,665	30.5%
Total COPS - Personnel	2,069,100	1,623,500	-	-	-	-	3,692,600	3,493,835	198,765	5.7%
Cost of Providing Services - Other (List)										
Other COPS Expense - See Attached	1,288,800	1,134,300					2,423,100	2,401,300	21,800	0.9%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	1,288,800	1,134,300	-	-	-	-	2,423,100	2,401,300	21,800	0.9%
Total Cost of Providing Services	3,357,900	2,757,800	-	-	-	-	6,115,700	5,895,135	220,565	3.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,316,400	697,810	-	-	-	-	2,014,210	1,847,464	166,746	9.0%
Total Operating Appropriations	5,650,530	4,431,840	-	-	-	-	10,082,370	9,546,999	535,371	5.6%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	203,100	151,030	-	-	-	-	354,130	361,901	(7,771)	-2.1%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	1,004,200	710,300					1,714,500	2,396,100	(681,600)	-28.4%
Municipality/County Appropriation		200,000					200,000	150,000	50,000	33.3%
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	1,207,300	1,061,330	-	-	-	-	2,268,630	2,908,001	(639,371)	-22.0%
TOTAL APPROPRIATIONS	6,857,830	5,493,170	-	-	-	-	12,351,000	12,455,000	(104,000)	-0.8%
ACCUMULATED DEFICIT							-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	6,857,830	5,493,170	-	-	-	-	12,351,000	12,455,000	(104,000)	-0.8%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	200,000	-	-	-	-	200,000	150,000	50,000	33.3%
Other							-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	200,000	-	-	-	-	200,000	150,000	50,000	33.3%
TOTAL NET APPROPRIATIONS	$ 6,857,830	$ 5,293,170	$ -	$ -	$ -	$ -	$ 12,151,000	$ 12,305,000	$ (154,000)	-1.3%

* 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	$ 282,526.50	$ 221,591.98	$ -	$ -	$ -	$ -	$ 504,118.48

Willingboro Municipal Utilities Authority
For The Period January 1, 2019 to December 31, 2019

	Proposed Budget Water	Adopted Budget Water	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Other Admin Expense				
Telephone	$ 5,950.00	$ 4,000.00	$ 1,950.00	48.8%
Electric	7,000.00	6,500.00	500.00	7.7%
Gas Heat	1,700.00	1,600.00	100.00	6.3%
Gasoline,Fuel & Diesel Oils	400.00	1,600.00	(1,200.00)	-75.0%
Vehicles,Maintenance	400.00	1,100.00	(700.00)	-63.6%
Building & Site, Maintenance	2,500.00	3,700.00	(1,200.00)	-32.4%
Equipment Maintenance	13,000.00	10,500.00	2,500.00	23.8%
Information Management	46,000.00	38,250.00	7,750.00	20.3%
Printing	6,500.00	7,900.00	(1,400.00)	-17.7%
Postage	17,500.00	22,000.00	(4,500.00)	-20.5%
Insurance	20,000.00	18,350.00	1,650.00	9.0%
Misc.Supplies & Expenses	65,000.00	71,850.00	(6,850.00)	-9.5%
Safety Services	350.00	1,100.00	(750.00)	-68.2%
Engineer Fees	35,000.00	43,350.00	(8,350.00)	-19.3%
Legal Fees	60,000.00	54,000.00	6,000.00	11.1%
Auditor Fees	32,500.00	31,950.00	550.00	1.7%
Trustee Fees	16,000.00	25,500.00	(9,500.00)	-37.3%
Consulting Fees	15,000.00			
NJEIT Admin Fee	15,000.00	16,650.00	(1,650.00)	-9.9%
	$ 359,800.00	$ 359,900.00	$ (15,100.00)	-4.2%
Other COPS Expense				
Telephone	$ 26,100.00	$ 25,300.00	$ 800.00	3.2%
Electric	468,000.00	468,400.00	(400.00)	-0.1%
Gas Heat	15,000.00	9,400.00	5,600.00	59.6%
Gasoline,Fuel & Diesel Oils	20,000.00	31,300.00	(11,300.00)	-36.1%
Vehicles,Maintenance	25,000.00	20,900.00	4,100.00	19.6%
Maint.Of Bldgs.&Sites	32,000.00	26,100.00	5,900.00	22.6%
Equipment Maintenance	122,000.00	88,500.00	33,500.00	37.9%
Insurance	107,200.00	104,100.00	3,100.00	3.0%
Misc.Supplies & Expenses	36,000.00	34,400.00	1,600.00	4.7%
Safety Services	5,000.00	8,000.00	(3,000.00)	-37.5%
Chemicals	225,100.00	218,500.00	6,600.00	3.0%
Permits & Fees	35,000.00	33,400.00	1,600.00	4.8%
Lab Tests & Analyses	29,000.00	28,100.00	900.00	3.2%
Telephone	2,800.00	2,700.00	100.00	3.7%
Gasoline,Fuel & Diesel Oils	21,600.00	20,900.00	700.00	3.3%
Vehicles,Maintenance	16,200.00	15,700.00	500.00	3.2%
Equipment Maintenance	16,200.00	15,700.00	500.00	3.2%
System Maintenance	9,000.00	10,500.00	(1,500.00)	-14.3%
Insurance	59,100.00	57,300.00	1,800.00	3.1%
Misc.Supplies & Expenses	16,200.00	15,700.00	500.00	3.2%
Safety Services	2,300.00	2,200.00	100.00	4.5%
	$ 1,288,800.00	$ 1,237,100.00	$ 51,700.00	4.2%

Willingboro Municipal Utilities Authority
For The Period January 1, 2019 to December 31, 2019

	Proposed Budget Sewer	Adopted Budget Sewer	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Other Admin Expense				
Telephone	$ 5,950.00	$ 4,000.00	$ 1,950.00	48.8%
Electric	7,000.00	6,500.00	500.00	7.7%
Gas Heat	1,700.00	1,600.00	100.00	6.3%
Gasoline,Fuel & Diesel Oils	400.00	1,600.00	(1,200.00)	-75.0%
Vehicles,Maintenance	400.00	1,100.00	(700.00)	-63.6%
Building & Site, Maintenance	2,500.00	3,700.00	(1,200.00)	-32.4%
Equipment Maintenance	13,000.00	10,500.00	2,500.00	23.8%
Information Management	46,000.00	38,250.00	7,750.00	20.3%
Printing	6,500.00	7,900.00	(1,400.00)	-17.7%
Postage	17,500.00	22,000.00	(4,500.00)	-20.5%
Insurance	20,000.00	18,350.00	1,650.00	9.0%
Misc.Supplies & Expenses	65,000.00	71,850.00	(6,850.00)	-9.5%
Safety Services	350.00	1,100.00	(750.00)	-68.2%
Engineer Fees	35,000.00	43,350.00	(8,350.00)	-19.3%
Legal Fees	60,000.00	54,000.00	6,000.00	11.1%
Auditor Fees	32,500.00	31,950.00	550.00	1.7%
Trustee Fees	16,000.00	25,500.00	(9,500.00)	-37.3%
Consulting Fees	15,000.00			
NJEIT Admin Fee	15,000.00	16,650.00	(1,650.00)	-9.9%
	$ 359,800.00	$ 359,900.00	$ (15,100.00)	-4.2%
Other COPS Expense				
Telephone	$ 18,000.00	$ 9,500.00	$ 8,500.00	89.5%
Electric	248,000.00	335,700.00	(87,700.00)	-26.1%
Gas Heat	28,000.00	26,300.00	1,700.00	6.5%
Gasoline,Fuel & Diesel Oils	12,000.00	16,800.00	(4,800.00)	-28.6%
Vehicles,Maintenance	15,000.00	15,800.00	(800.00)	-5.1%
Maint.Of Bldgs.&Sites	25,000.00	17,900.00	7,100.00	39.7%
Equipment Maintenance	83,000.00	71,100.00	11,900.00	16.7%
System Maintenance	72,000.00	57,600.00	14,400.00	25.0%
Insurance	140,000.00	115,100.00	24,900.00	21.6%
Misc.Supplies & Expenses	32,000.00	26,300.00	5,700.00	21.7%
Safety Services	9,600.00	6,400.00	3,200.00	50.0%
Chemicals	88,000.00	104,100.00	(16,100.00)	-15.5%
Permits & Fees	84,000.00	83,700.00	300.00	0.4%
Lab Tests & Analyses	21,000.00	21,000.00	-	0.0%
Sludge Disposal Fees	200,000.00	198,700.00	1,300.00	0.7%
Telephone	1,100.00	4,900.00	(3,800.00)	-77.6%
Equipment Maintenance	500.00	7,400.00	(6,900.00)	-93.2%
Misc.Supplies & Expenses	6,000.00	5,400.00	600.00	11.1%
Safety Services	300.00	700.00	(400.00)	-57.1%
Chemicals	400.00	700.00	(300.00)	-42.9%
Permits & Fees	3,400.00	2,200.00	1,200.00	54.5%
Tests & Analyses	12,000.00	10,600.00	1,400.00	13.2%
Lab Supplies & Expenses	35,000.00	26,300.00	8,700.00	33.1%
	$ 1,134,300.00	$ 1,164,200.00	$ (29,900.00)	-2.6%

Prior Year Adopted Appropriations Schedule

Willingboro Municipal Utilities Authority

	FY 2018 Adopted Budget						
	Water	**Sewer**	**N/A**	**N/A**	**N/A**	**N/A**	**Total All Operations**
OPERATING APPROPRIATIONS							
Administration - Personnel							
Salary & Wages	$ 346,000	$ 346,000					$ 692,000
Fringe Benefits	196,300	196,300					392,600
Total Administration - Personnel	542,300	542,300	-	-	-	-	1,084,600
Administration - Other (List)							
Other Admin Expense - See Attached	359,900	359,900					719,800
							-
							-
							-
Miscellaneous Administration*							-
Total Administration - Other	359,900	359,900	-	-	-	-	719,800
Total Administration	902,200	902,200	-	-	-	-	1,804,400
Cost of Providing Services - Personnel							
Salary & Wages	1,343,900	961,000					2,304,900
Fringe Benefits	663,741	525,194					1,188,935
Total COPS - Personnel	2,007,641	1,486,194	-	-	-	-	3,493,835
Cost of Providing Services - Other (List)							
Other COPS Expense - See Attached	1,237,100	1,164,200					2,401,300
							-
							-
							-
Miscellaneous COPS*							-
Total COPS - Other	1,237,100	1,164,200	-	-	-	-	2,401,300
Total Cost of Providing Services	3,244,741	2,650,394	-	-	-	-	5,895,135
Total Principal Payments on Debt Service in Lieu of Depreciation	1,162,225	685,239	-	-	-	-	1,847,464
Total Operating Appropriations	5,309,166	4,237,833	-	-	-	-	9,546,999
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	196,434	165,467	-	-	-	-	361,901
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	1,280,400	1,115,700					2,396,100
Municipality/County Appropriation		150,000					150,000
Other Reserves							-
Total Non-Operating Appropriations	1,476,834	1,431,167	-	-	-	-	2,908,001
TOTAL APPROPRIATIONS	6,786,000	5,669,000	-	-	-	-	12,455,000
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	6,786,000	5,669,000	-	-	-	-	12,455,000
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	150,000	-	-	-	-	150,000
Other							-
Total Unrestricted Net Position Utilized	-	150,000	-	-	-	-	150,000
TOTAL NET APPROPRIATIONS	$ 6,786,000	$ 5,519,000	$ -	$ -	$ -	$ -	$ 12,305,000

* 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	$ 265,458.30	$ 211,891.65	$ -	$ -	$ -	$ -	$ 477,349.95

Debt Service Schedule - Principal

If Authority has no debt X this box ☐

Willingboro Municipal Utilities Authority

	Adopted Budget Year 2018	Proposed Budget Year 2019	*Fiscal Year Ending in* 2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
Water									
See Attached	$ 1,162,225	$ 1,316,400	$ 1,368,920	$ 1,416,500	$ 378,655	$ 378,655	$ 353,655	$ 4,282,172	$ 9,494,955
									-
									-
Total Principal	1,162,225	1,316,400	1,368,920	1,416,500	378,655	378,655	353,655	4,282,172	9,494,955
Sewer									
See Attached	685,239	697,810	722,781	734,235	670,947	697,668	706,038	4,078,335	8,307,814
									-
									-
Total Principal	685,239	697,810	722,781	734,235	670,947	697,668	706,038	4,078,335	8,307,814
N/A									
									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	$ 1,847,464	$ 2,014,210	$ 2,091,700	$ 2,150,734	$ 1,049,602	$ 1,076,323	$ 1,059,693	$ 8,360,507	$ 17,802,769

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

	Moody's	*Fitch*	*Standard & Poors*
Bond Rating			AA
Year of Last Rating			2/12/2016

Payment Date	Total Water and Sewer				Water			Pollution		
	Principal	Interest	Total	Admin Fee	Principal	Interest	Total	Principal	Interest	Total
1/1/2018	985,000.00	83,900.00	1,068,900.00	-	925,407.50	78,824.05	1,004,231.55	59,592.50	5,075.95	64,668.45
2/1/2018	153,164.63	93,315.63	246,480.26	19,302.26	37,713.46	15,062.50	52,775.96	115,451.17	78,253.13	193,704.30
7/1/2018	-	64,200.00	64,200.00	-	-	60,315.90	60,315.90	-	3,884.10	3,884.10
8/1/2018	709,297.54	151,017.02	860,314.56	17,070.63	199,103.18	72,763.89	271,867.07	510,194.36	78,253.13	588,447.49
2018 CashTotal	1,847,462.17	392,432.65	2,239,894.82	36,372.89	1,162,224.14	226,966.34	1,389,190.48	685,238.03	165,466.31	850,704.34
1/1/2019	1,030,000.00	64,200.00	1,094,200.00	-	967,685.00	60,315.90	1,028,000.90	62,315.00	3,884.10	66,199.10
2/1/2019	188,417.78	123,159.38	311,577.16	17,070.63	74,551.57	50,906.25	125,457.82	113,866.21	72,253.13	186,119.34
7/1/2019	-	43,600.00	43,600.00	-	-	40,962.20	40,962.20	-	2,637.80	2,637.80
8/1/2019	795,731.56	123,159.38	918,890.94	12,892.50	274,103.18	50,906.25	325,009.43	521,628.38	72,253.13	593,881.51
2019 CashTotal	2,014,149.34	354,118.76	2,368,268.10	29,963.13	1,316,339.75	203,090.60	1,519,430.35	697,809.59	151,028.16	848,837.75
1/1/2020	1,070,000.00	43,600.00	1,113,600.00	-	1,005,265.00	40,962.20	1,046,227.20	64,735.00	2,637.80	67,372.80
2/1/2020	186,674.32	114,246.88	300,921.20	12,892.50	74,551.57	47,931.25	122,482.82	112,122.75	66,315.63	178,438.38
7/1/2020	-	22,200.00	22,200.00	-	-	20,856.90	20,856.90	-	1,343.10	1,343.10
8/1/2020	835,026.06	114,246.88	949,272.94	12,892.50	289,103.18	47,931.25	337,034.43	545,922.88	66,315.63	612,238.51
2020 CashTotal	2,091,700.38	294,293.76	2,385,994.14	25,785.00	1,368,919.75	157,681.60	1,526,601.35	722,780.63	136,612.16	859,392.79
1/1/2021	1,110,000.00	22,200.00	1,132,200.00	-	1,042,845.00	20,856.90	1,063,701.90	67,155.00	1,343.10	68,498.10
2/1/2021	184,681.79	103,696.88	288,378.67	12,892.50	74,551.57	44,431.25	118,982.82	110,130.22	59,265.63	169,395.85
8/1/2021	856,052.51	103,696.88	959,749.39	12,892.50	299,103.18	44,431.25	343,534.43	556,949.33	59,265.63	616,214.96
2021 CashTotal	2,150,734.30	229,593.76	2,380,328.06	25,785.00	1,416,499.75	109,719.40	1,526,219.15	734,234.55	119,874.36	854,108.91
2/1/2022	182,606.24	93,984.38	276,590.62	12,892.50	74,551.57	41,031.25	115,582.82	108,054.67	52,953.13	161,007.80
8/1/2022	866,995.94	93,984.38	960,980.32	12,892.50	304,103.18	41,031.25	345,134.43	562,892.76	52,953.13	615,845.89
2022 CashTotal	1,049,602.18	187,968.76	1,237,570.94	25,785.00	378,654.75	82,062.50	460,717.25	670,947.43	105,906.26	776,853.69
2/1/2023	180,447.67	83,334.38	263,782.05	12,892.50	74,551.57	37,331.25	111,882.82	105,896.10	46,003.13	151,899.23
8/1/2023	895,875.33	83,334.38	979,209.71	12,892.50	304,103.18	37,331.25	341,434.43	591,772.15	46,003.13	637,775.28
2023 CashTotal	1,076,323.00	166,668.76	1,242,991.76	25,785.00	378,654.75	74,662.50	453,317.25	697,668.25	92,006.26	789,674.51
2/1/2024	183,123.06	72,059.38	255,182.44	12,892.50	79,551.57	33,631.25	113,182.82	103,571.49	38,428.13	141,999.62
8/1/2024	876,569.69	72,059.38	948,629.07	12,892.50	274,103.18	33,631.25	307,734.43	602,466.51	38,428.13	640,894.64
2024 CashTotal	1,059,692.75	144,118.76	1,203,811.51	25,785.00	353,654.75	67,262.50	420,917.25	706,038.00	76,856.26	782,894.26
2/1/2025	175,934.30	61,384.38	237,318.68	11,947.50	74,551.57	30,406.25	104,957.82	101,382.73	30,978.13	132,360.86
8/1/2025	850,418.89	61,384.38	911,803.27	11,947.50	279,103.18	30,406.25	309,509.43	571,315.71	30,978.13	602,293.84
2025 CashTotal	1,026,353.19	122,768.76	1,149,121.95	23,895.00	353,654.75	60,812.50	414,467.25	672,698.44	61,956.26	734,654.70
2/1/2026	173,594.59	51,909.38	225,503.97	9,270.00	74,551.57	27,306.25	101,857.82	99,043.02	24,603.13	123,646.15
8/1/2026	801,098.16	51,909.38	853,007.54	9,270.00	284,103.18	27,306.25	311,409.43	516,994.98	24,603.13	541,598.11
2026 CashTotal	974,692.75	103,818.76	1,078,511.51	18,540.00	358,654.75	54,612.50	413,267.25	616,038.00	49,206.26	665,244.26
2/1/2027	171,179.41	43,375.38	214,554.79	9,270.00	74,551.57	24,072.25	98,623.82	96,627.84	19,303.13	115,930.97
8/1/2027	824,720.94	43,375.38	868,096.32	9,270.00	289,103.18	24,072.25	313,175.43	535,617.76	19,303.13	554,920.89
2027 CashTotal	995,900.35	86,750.76	1,082,651.11	18,540.00	363,654.75	48,144.50	411,799.25	632,245.60	38,606.26	670,851.86
2/1/2028	168,613.28	36,165.63	204,778.91	9,270.00	74,551.57	22,387.50	96,939.07	94,061.71	13,778.13	107,839.84
8/1/2028	843,192.97	36,165.63	879,358.60	9,270.00	294,103.18	22,387.50	316,490.68	549,089.79	13,778.13	562,867.92
2028 CashTotal	1,011,806.25	72,331.26	1,084,137.51	18,540.00	368,654.75	44,775.00	413,429.75	643,151.50	27,556.26	670,707.76
2/1/2029	165,896.20	28,500.01	194,396.21	5,925.00	74,551.57	20,496.88	95,048.45	91,344.63	8,003.13	99,347.76
8/1/2029	566,792.73	28,500.01	595,292.74	5,925.00	304,103.47	20,496.88	324,600.35	262,689.26	8,003.13	270,692.39
2029 CashTotal	732,688.93	57,000.02	789,688.95	11,850.00	378,655.04	40,993.76	419,648.80	354,033.89	16,006.26	370,040.15
2/1/2030	123,521.53	25,012.51	148,534.04	5,925.00	63,491.40	18,359.38	81,850.78	60,030.13	6,653.13	66,683.26
8/1/2030	487,043.09	25,012.51	512,055.60	5,925.00	286,982.83	18,359.38	305,342.21	200,060.26	6,653.13	206,713.39
2030 CashTotal	610,564.62	50,025.02	660,589.64	11,850.00	350,474.23	36,718.76	387,192.99	260,090.39	13,306.26	273,396.65
2/1/2031	123,521.53	21,387.51	144,909.04	5,925.00	63,491.40	16,084.38	79,575.78	60,030.13	5,303.13	65,333.26
8/1/2031	497,043.09	21,387.51	518,430.60	5,925.00	291,982.83	16,084.38	308,067.21	205,060.26	5,303.13	210,363.39
2031 CashTotal	620,564.62	42,775.02	663,339.64	11,850.00	355,474.23	32,168.76	387,642.99	265,090.39	10,606.26	275,696.65
2/1/2032	123,521.53	17,518.76	141,040.29	5,925.00	63,491.40	13,665.63	77,157.03	60,030.13	3,853.13	63,883.26
8/1/2032	502,043.09	17,518.76	519,561.85	5,925.00	291,982.83	13,665.63	305,648.46	210,060.26	3,853.13	213,913.39
2032 CashTotal	625,564.62	35,037.52	660,602.14	11,850.00	355,474.23	27,331.26	382,805.49	270,090.39	7,706.26	277,796.65
2/1/2033	123,521.53	13,528.13	137,049.66	5,925.00	63,491.40	11,234.38	74,725.78	60,030.13	2,293.75	62,323.88
8/1/2033	491,613.47	13,528.13	505,141.60	5,925.00	281,553.13	11,234.38	292,787.51	210,060.34	2,293.75	212,354.09
2033 CashTotal	615,135.00	27,056.26	642,191.26	11,850.00	345,044.53	22,468.76	367,513.29	270,090.47	4,587.50	274,677.97
2/1/2034	68,564.15	9,340.63	77,904.78	4,342.50	48,628.90	8,640.63	57,269.53	19,935.25	700.00	20,635.25
8/1/2034	327,128.76	9,340.63	336,469.39	4,342.50	252,258.01	8,640.63	260,898.64	74,870.75	700.00	75,570.75
2034 CashTotal	395,692.91	18,681.26	414,374.17	8,685.00	300,886.91	17,281.26	318,168.17	94,806.00	1,400.00	96,206.00
2/1/2035	36,838.11	6,300.00	43,138.11	3,172.50	36,838.11	6,300.00	43,138.11	-	-	-
8/1/2035	208,676.23	6,300.00	214,976.23	3,172.50	208,676.23	6,300.00	214,976.23	-	-	-
2035 CashTotal	245,514.34	12,600.00	258,114.34	6,345.00	245,514.34	12,600.00	258,114.34	-	-	-
2/1/2036	36,838.11	4,275.00	41,113.11	3,172.50	36,838.11	4,275.00	41,113.11	-	-	-
8/1/2036	213,676.23	4,275.00	217,951.23	3,172.50	213,676.23	4,275.00	217,951.23	-	-	-
2036 CashTotal	250,514.34	8,550.00	259,064.34	6,345.00	250,514.34	8,550.00	259,064.34	-	-	-
2/1/2037	36,838.11	2,175.00	39,013.11	3,172.50	36,838.11	2,175.00	39,013.11	-	-	-
8/1/2037	218,676.54	2,175.00	220,851.54	3,172.50	218,676.54	2,175.00	220,851.54	-	-	-
2037 CashTotal	255,514.65	4,350.00	259,864.65	6,345.00	255,514.65	4,350.00	259,864.65	-	-	-
	19,650,170.69	2,410,939.85	22,061,110.54	361,746.02	10,657,119.14	1,332,252.50	11,989,371.64	8,307,839.52	913,247.04	9,221,060.56

Payment Date	Water Sewer Series 2016 93.95% 6.05% Principal	Interest	Water Sewer 2008 NJEIT Trust 100% Principal	Interest	Water Sewer 2008 NJEIT Trust 100% Principal	Admin Fee	Water Sewer 2010 NJEIT CW Trust 100% Principal	Interest	Water Sewer 2010 NJEIT CW Fund 100% Principal	Admin Fee	Water Sewer 2010 NJEIT DW Trust 100% Principal	Interest
1/1/2018	985,000.00	83,900.00										
2/1/2018				39,925.00	24,106.54	3,345.00		15,300.00	31,314.50	2,677.50		4,250.00
7/1/2018		64,200.00										
8/1/2018			105,000	39,925.00	87,505.10	3,345.00	85,000.00	15,300.00	62,629.00	2,677.50	30,000.00	4,250.00
2018 CashTotal												
1/1/2019	1,030,000.00	64,200.00										
2/1/2019				37,300.00	22,521.58	3,345.00		13,175.00	31,314.50	2,677.50		3,500.00
7/1/2019		43,600.00										
8/1/2019			110,000	37,300.00	88,939.12	3,345.00	90,000.00	13,175.00	62,629.00	2,677.50	30,000.00	3,500.00
2019 CashTotal												
1/1/2020	1,070,000.00	43,600.00										
2/1/2020				34,412.50	20,778.12	3,345.00		11,375.00	31,314.50	2,677.50		2,900.00
7/1/2020		22,200.00										
8/1/2020			120,000	34,412.50	93,233.62	3,345.00	95,000.00	11,375.00	62,629.00	2,677.50	35,000.00	2,900.00
2020 CashTotal												
1/1/2021	1,110,000.00	22,200.00										
2/1/2021				31,112.50	18,785.59	3,345.00		9,000.00	31,314.50	2,677.50		2,025.00
8/1/2021			125,000	31,112.50	94,260.07	3,345.00	100,000.00	9,000.00	62,629.00	2,677.50	35,000.00	2,025.00
2021 CashTotal												
2/1/2022				27,675.00	16,710.04	3,345.00		7,500.00	31,314.50	2,677.50		1,500.00
8/1/2022			130,000	27,675.00	95,203.50	3,345.00	100,000.00	7,500.00	62,629.00	2,677.50	35,000.00	1,500.00
2022 CashTotal												
2/1/2023				24,100.00	14,551.47	3,345.00		5,500.00	31,314.50	2,677.50		800.00
8/1/2023			140,000	24,100.00	99,082.89	3,345.00	105,000.00	5,500.00	62,629.00	2,677.50	35,000.00	800.00
2023 CashTotal												
2/1/2024				20,250.00	12,226.86	3,345.00		3,400.00	31,314.50	2,677.50	5,000.00	100.00
8/1/2024			145,000	20,250.00	99,777.25	3,345.00	110,000.00	3,400.00	62,629.00	2,677.50		100.00
2024 CashTotal												
2/1/2025				16,625.00	10,038.10	3,345.00		1,200.00	31,314.50	2,677.50		
8/1/2025			155,000	16,625.00	103,626.45	3,345.00	60,000.00	1,200.00	62,629.00	2,677.50		
2025 CashTotal												
2/1/2026				12,750.00	7,698.39	3,345.00			31,314.50			
8/1/2026			160,000	12,750.00	104,305.72	3,345.00			62,629.00			
2026 CashTotal												
2/1/2027				8,750.00	5,283.21	3,345.00			31,314.50			
8/1/2027			170,000	8,750.00	107,928.50	3,345.00			62,629.00			
2027 CashTotal												
2/1/2028				4,500.00	2,717.08	3,345.00			31,314.50			
8/1/2028			180,000	4,500.00	111,400.53	3,345.00			62,629.00			
2028 CashTotal												
2/1/2029									31,314.50			
8/1/2029									62,629.00			
2029 CashTotal												
2/1/2030												
8/1/2030												
2030 CashTotal												
2/1/2031												
8/1/2031												
2031 CashTotal												
2/1/2032												
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8/1/2036												
2036 CashTotal												
2/1/2037												
8/1/2037												
2037 CashTotal												
	4,195,000.00	343,900.00	1,540,000.00	514,800.00	1,240,679.73	73,590.00	745,000.00	132,900.00	1,127,322.00	42,840.00	205,000.00	30,150.00

Payment Date	Water Sewer 2010 NJEIT DW Fund Principal	100% Admin Fee	Water Sewer 2014 NJEIT CW Trust Principal	100% Interest	Water Sewer 2014 NJEIT CW Fund Principal	100% Admin Fee	Water Sewer 2014 NJEIT DW Trust Principal	100% Interest	Water Sewer 2014 NJEIT DW Fund Principal	100% Admin Fee	Water Sewer 2015 NJEIT CW Trust Principal	100% Interest
1/1/2018												
2/1/2018	11,060.17	945.00		12,828.13	40,094.88	5,097.63		4,812.50	14,862.50	1,889.00		10,200.00
7/1/2018												
8/1/2018	22,120.35	945.00	30,000.00	12,828.13	80,189.76	1,155.00	10,000.00	4,812.50	29,725.01	427.50	20,000.00	10,200.00
2018 CashTotal												
1/1/2019												
2/1/2019	11,060.17	945.00		12,078.13	40,094.88	1,155.00		4,562.50	14,862.50	427.50		9,700.00
7/1/2019												
8/1/2019	22,120.35	945.00	30,000.00	12,078.13	80,189.76	1,155.00	10,000.00	4,562.50	29,725.01	427.50	20,000.00	9,700.00
2019 CashTotal												
1/1/2020												
2/1/2020	11,060.17	945.00		11,328.13	40,094.88	1,155.00		4,312.50	14,862.50	427.50		9,200.00
7/1/2020												
8/1/2020	22,120.35	945.00	35,000.00	11,328.13	80,189.76	1,155.00	15,000.00	4,312.50	29,725.01	427.50	20,000.00	9,200.00
2020 CashTotal												
1/1/2021												
2/1/2021	11,060.17	945.00		10,453.13	40,094.88	1,155.00		3,937.50	14,862.50	427.50		8,700.00
8/1/2021	22,120.35	945.00	35,000.00	10,453.13	80,189.76	1,155.00	15,000.00	3,937.50	29,725.01	427.50	20,000.00	8,700.00
2021 CashTotal												
2/1/2022	11,060.17	945.00		9,578.13	40,094.88	1,155.00		3,562.50	14,862.50	427.50		8,200.00
8/1/2022	22,120.35	945.00	35,000.00	9,578.13	80,189.76	1,155.00	15,000.00	3,562.50	29,725.01	427.50	20,000.00	8,200.00
2022 CashTotal												
2/1/2023	11,060.17	945.00		8,703.13	40,094.88	1,155.00		3,187.50	14,862.50	427.50		7,700.00
8/1/2023	22,120.35	945.00	40,000.00	8,703.13	80,189.76	1,155.00	15,000.00	3,187.50	29,725.01	427.50	25,000.00	7,700.00
2023 CashTotal												
2/1/2024	11,060.17	945.00		7,703.13	40,094.88	1,155.00		2,812.50	14,862.50	427.50		7,075.00
8/1/2024	22,120.35	945.00	40,000.00	7,703.13	80,189.76	1,155.00	15,000.00	2,812.50	29,725.01	427.50	25,000.00	7,075.00
2024 CashTotal												
2/1/2025	11,060.17			6,703.13	40,094.88	1,155.00		2,437.50	14,862.50	427.50		6,450.00
8/1/2025	22,120.35		45,000.00	6,703.13	80,189.76	1,155.00	15,000.00	2,437.50	29,725.01	427.50	25,000.00	6,450.00
2025 CashTotal												
2/1/2026	11,060.17			6,028.13	40,094.88	1,155.00		2,212.50	14,862.50	427.50		5,825.00
8/1/2026	22,120.35		45,000.00	6,028.13	80,189.76	1,155.00	15,000.00	2,212.50	29,725.01	427.50	25,000.00	5,825.00
2026 CashTotal												
2/1/2027	11,060.17			5,353.13	40,094.88	1,155.00		1,978.50	14,862.50	427.50		5,200.00
8/1/2027	22,120.35		45,000.00	5,353.13	80,189.76	1,155.00	15,000.00	1,978.50	29,725.01	427.50	30,000.00	5,200.00
2027 CashTotal												
2/1/2028	11,060.17			4,678.13	40,094.88	1,155.00		1,762.50	14,862.50	427.50		4,600.00
8/1/2028	22,120.35		45,000.00	4,678.13	80,189.76	1,155.00	15,000.00	1,762.50	29,725.01	427.50	30,000.00	4,600.00
2028 CashTotal												
2/1/2029	11,060.17			4,003.13	40,094.88	1,155.00		1,537.50	14,862.50	427.50		4,000.00
8/1/2029	22,120.64		50,000.00	4,003.13	80,189.76	1,155.00	20,000.00	1,537.50	29,725.01	427.50	30,000.00	4,000.00
2029 CashTotal												
2/1/2030				3,253.13	40,094.88	1,155.00		1,237.50	14,862.50	427.50		3,400.00
8/1/2030			50,000.00	3,253.13	80,189.76	1,155.00	20,000.00	1,237.50	29,725.01	427.50	30,000.00	3,400.00
2030 CashTotal												
2/1/2031				2,503.13	40,094.88	1,155.00		937.50	14,862.50	427.50		2,800.00
8/1/2031			50,000.00	2,503.13	80,189.76	1,155.00	20,000.00	937.50	29,725.01	427.50	35,000.00	2,800.00
2031 CashTotal												
2/1/2032				1,753.13	40,094.88	1,155.00		637.50	14,862.50	427.50		2,100.00
8/1/2032			55,000.00	1,753.13	80,189.76	1,155.00	20,000.00	637.50	29,725.01	427.50	35,000.00	2,100.00
2032 CashTotal												
2/1/2033				893.75	40,094.88	1,155.00		325.00	14,862.50	427.50		1,400.00
8/1/2033			55,000.00	893.75	80,189.84	1,155.00	20,000.00	325.00	14,295.31	427.50	35,000.00	1,400.00
2033 CashTotal												
2/1/2034												700.00
8/1/2034											35,000.00	700.00
2034 CashTotal												
2/1/2035												
8/1/2035												
2035 CashTotal												
2/1/2036												
8/1/2036												
2036 CashTotal												
2/1/2037												
8/1/2037												
2037 CashTotal												
	398,166.53	13,230.00	685,000.00	215,681.40	1,924,554.32	40,902.63	255,000.00	80,507.00	697,970.46	15,141.50	460,000.00	194,500.00

Payment Date	Water Sewer 2015 NJEIT CW Fund 100% Principal	Admin Fee	Water Sewer 2015 NJEIT DW Trust 100% Principal	Interest	Water Sewer 2015 NJEIT DW Fund 100% Principal	Admin Fee	Water Sewer 2017 NJEIT DW Trust 100% Principal	Interest	Water Sewer 2017 NJEIT DW Fund 100% Principal	Admin Fee
1/1/2018										
2/1/2018	19,935.25	3,360.38		6,000.00	11,790.79	1,987.75				
7/1/2018										
8/1/2018	39,870.50	3,360.38	10,000.00	6,000.00	23,581.59	1,987.75		57,701.39	73,676.23	3,172.50
2018 CashTotal										
1/1/2019										
2/1/2019	19,935.25	3,360.38		5,750.00	11,790.79	1,987.75		37,093.75	36,838.11	3,172.50
7/1/2019										
8/1/2019	39,870.50	735.00	10,000.00	5,750.00	23,581.59	435.00	75,000.00	37,093.75	73,676.23	3,172.50
2019 CashTotal										
1/1/2020										
2/1/2020	19,935.25	735.00		5,500.00	11,790.79	435.00		35,218.75	36,838.11	3,172.50
7/1/2020										
8/1/2020	39,870.50	735.00	10,000.00	5,500.00	23,581.59	435.00	80,000.00	35,218.75	73,676.23	3,172.50
2020 CashTotal										
1/1/2021										
2/1/2021	19,935.25	735.00		5,250.00	11,790.79	435.00		33,218.75	36,838.11	3,172.50
8/1/2021	39,870.50	735.00	15,000.00	5,250.00	23,581.59	435.00	85,000.00	33,218.75	73,676.23	3,172.50
2021 CashTotal										
2/1/2022	19,935.25	735.00		4,875.00	11,790.79	435.00		31,093.75	36,838.11	3,172.50
8/1/2022	39,870.50	735.00	15,000.00	4,875.00	23,581.59	435.00	90,000.00	31,093.75	73,676.23	3,172.50
2022 CashTotal										
2/1/2023	19,935.25	735.00		4,500.00	11,790.79	435.00		28,843.75	36,838.11	3,172.50
8/1/2023	39,870.50	735.00	15,000.00	4,500.00	23,581.59	435.00	90,000.00	28,843.75	73,676.23	3,172.50
2023 CashTotal										
2/1/2024	19,935.25	735.00		4,125.00	11,790.79	435.00		26,593.75	36,838.11	3,172.50
8/1/2024	39,870.50	735.00	15,000.00	4,125.00	23,581.59	435.00	95,000.00	26,593.75	73,676.23	3,172.50
2024 CashTotal										
2/1/2025	19,935.25	735.00		3,750.00	11,790.79	435.00		24,218.75	36,838.11	3,172.50
8/1/2025	39,870.50	735.00	15,000.00	3,750.00	23,581.59	435.00	100,000.00	24,218.75	73,676.23	3,172.50
2025 CashTotal										
2/1/2026	19,935.25	735.00		3,375.00	11,790.79	435.00		21,718.75	36,838.11	3,172.50
8/1/2026	39,870.50	735.00	15,000.00	3,375.00	23,581.59	435.00	105,000.00	21,718.75	73,676.23	3,172.50
2026 CashTotal										
2/1/2027	19,935.25	735.00		3,000.00	11,790.79	435.00		19,093.75	36,838.11	3,172.50
8/1/2027	39,870.50	735.00	15,000.00	3,000.00	23,581.59	435.00	110,000.00	19,093.75	73,676.23	3,172.50
2027 CashTotal										
2/1/2028	19,935.25	735.00		2,700.00	11,790.79	435.00		17,925.00	36,838.11	3,172.50
8/1/2028	39,870.50	735.00	15,000.00	2,700.00	23,581.59	435.00	115,000.00	17,925.00	73,676.23	3,172.50
2028 CashTotal										
2/1/2029	19,935.25	735.00		2,400.00	11,790.79	435.00		16,559.38	36,838.11	3,172.50
8/1/2029	39,870.50	735.00	20,000.00	2,400.00	23,581.59	435.00	115,000.00	16,559.38	73,676.23	3,172.50
2029 CashTotal										
2/1/2030	19,935.25	735.00		2,000.00	11,790.79	435.00		15,121.88	36,838.11	3,172.50
8/1/2030	39,870.50	735.00	20,000.00	2,000.00	23,581.59	435.00	120,000.00	15,121.88	73,676.23	3,172.50
2030 CashTotal										
2/1/2031	19,935.25	735.00		1,600.00	11,790.79	435.00		13,546.88	36,838.11	3,172.50
8/1/2031	39,870.50	735.00	20,000.00	1,600.00	23,581.59	435.00	125,000.00	13,546.88	73,676.23	3,172.50
2031 CashTotal										
2/1/2032	19,935.25	735.00		1,200.00	11,790.79	435.00		11,828.13	36,838.11	3,172.50
8/1/2032	39,870.50	735.00	20,000.00	1,200.00	23,581.59	435.00	125,000.00	11,828.13	73,676.23	3,172.50
2032 CashTotal										
2/1/2033	19,935.25	735.00		800.00	11,790.79	435.00		10,109.38	36,838.11	3,172.50
8/1/2033	39,870.50	735.00	20,000.00	800.00	23,581.59	435.00	130,000.00	10,109.38	73,676.23	3,172.50
2033 CashTotal										
2/1/2034	19,935.25	735.00		400.00	11,790.79	435.00		8,240.63	36,838.11	3,172.50
8/1/2034	39,870.75	735.00	20,000.00	400.00	23,581.78	435.00	135,000.00	8,240.63	73,676.23	3,172.50
2034 CashTotal										
2/1/2035								6,300.00	36,838.11	3,172.50
8/1/2035							135,000.00	6,300.00	73,676.23	3,172.50
2035 CashTotal										
2/1/2036								4,275.00	36,838.11	3,172.50
8/1/2036							140,000.00	4,275.00	73,676.23	3,172.50
2036 CashTotal										
2/1/2037								2,175.00	36,838.11	3,172.50
8/1/2037							145,000.00	2,175.00	73,676.54	3,172.50
2037 CashTotal										
	1,016,698.00	32,866.14	270,000.00	114,450.00	601,330.65	19,448.25	2,115,000.00	784,051.45	2,173,449.00	123,727.50

Debt Service Schedule - Interest

Willingboro Municipal Utilities Authority

If Authority has no debt X this box ☐

			Fiscal Year Ending in						
	Adopted Budget Year 2018	**Proposed Budget Year 2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**Thereafter**	**Total Interest Payments Outstanding**
Water									
See Attached	$ 196,434	$ 203,100	$ 157,682	$ 109,719	$ 82,063	$ 74,663	$ 67,263	$ 410,807	$ 1,105,296
									-
									-
Total Interest Payments	196,434	203,100	157,682	109,719	82,063	74,663	67,263	410,807	-
Sewer									1,105,296
See Attached	165,467	151,030	136,612	119,874	105,906	92,006	76,856	230,938	913,223
									-
									-
Total Interest Payments	165,467	151,030	136,612	119,874	105,906	92,006	76,856	230,938	-
N/A									913,223
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	$ 361,901	$ 354,130	$ 294,294	$ 229,594	$ 187,969	$ 166,669	$ 144,119	$ 641,745	$ 2,018,518

Net Position Reconciliation

Willingboro Municipal Utilities Authority
For the Period January 1, 2019 to December 31, 2019

FY 2019 Proposed Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	$ 15,604,572	$ 13,704,331					$ 29,308,903
Less: Invested in Capital Assets, Net of Related Debt (1)	15,153,758	6,450,059					21,603,817
Less: Restricted for Debt Service Reserve (1)	3,386,289	2,902,116					6,288,405
Less: Other Restricted Net Position (1)	94,578	94,578					189,156
Total Unrestricted Net Position (1)	(3,030,054)	4,257,578	-	-	-	-	1,227,524
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	3,160,390	4,148,011					7,308,401
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	281,629	244,895					526,524
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	411,965	8,650,484	-	-	-	-	9,062,449
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	200,000	-	-	-	-	200,000
Total Unrestricted Net Position Utilized in Proposed Budget	-	200,000	-	-	-	-	200,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR Last issued Audit Report (4)	$ 411,965	$ 8,450,484	$ -	$ -	$ -	$ -	$ 8,862,449

(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	$ 282,527	$ 221,592	$ -	$ -	$ -	$ -	$ 504,118

(4) If Authority is projecting a deficit for <u>any</u> operation at the end of the budget period, the Authority <u>must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit,</u> if not already detailed in the budget narrative section.

2019 AUTHORITY BUDGET

Narrative and Information Section

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

WILLINGBORO MUNICIPAL UTILITIES AUTHORITY
AUTHORITY BUDGET

FISCAL YEAR: **FROM:** January 1, 2019 **TO:** December 31, 2019

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

1. Complete a brief statement on the 2019/2019-2020 proposed Annual Budget and make comparison to the 2018/2018-2019 adopted budget for each operation. Explain any variances over +/-10% **(As shown on budget page F-4 explain the reason for changes for each <u>appropriation</u> changing more than 10%)** for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

In the 2019 budget, the administration budget increased by $148,260.00 or 8.2% and the cost of service budget increased by $220,565.00 or 3.7%.

The Authority is continuing to make extensive capital improvements. These improvements require evaluation and assessment of equipment and systems. As a result, the debt service appropriation increased by $166,746.00 or 9.0%, while the non-operating appropriations decreased by $681,600.00 or -28.4%. The Authority decreased the Renewal and Replacement Appropriation in the 2019 Budget in an effort to lessen the impact on a potential rate increase.

The most significant changes in the annual budget from 2018 to 2019 are in the Administration – Salary and Wages, Cost of Providing Service – Fringe Benefits and Municipality Appropriation lines. The reason for the expected changes are as follows:
1. The increase for Administration – Salary and Wages ($94,000.00, 13.6%) can be attributed to a contractual contract increase.
2. There is also an increase in the Administration – Fringe Benefits ($54,260.00, 13.8%) and Cost of Services – Fringe Benefits (362,665.00, 30.5%) due to an anticipated increase in the medical insurance premiums and pension costs.
3. Finally, there is an increase in the Municipality / County Appropriation (50,0000.00, 33.3%) as a result of the Authority decided to contribute an increased appropriation.

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% **(As shown on budget page F-2 explain reason for change for each <u>revenue</u> changing more than 10%)** from the current year adopted budget.

The Authority will be introducing a new rate for water at the December board meeting to be effective for the 2019 calendar year. The main reason for the rate increase is the increase in debt service and capital expenses.

There is an increase in Interest Earned ($7,500.00, 68.2%) as a result of increased interest rates.

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

The aging population of Willingboro continues to result in decreased usage since senior citizens tend to use less water. Also, as a result of high unemployment, the Authority has experienced an increase in delinquent accounts.

4. 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 anticipates a use of Unrestricted Net Position, this question must be answered.

To fund the Willingboro Township appropriation.

5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

To help balance the Willingboro Township's budget.

6. The proposed budget must not reflect an anticipated deficit from 2019/2019-2020 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. **(Prepare a response to deficits caused by the implementation of GASB 68)**

The Authority's recording of the Net Pension Liability as a result of GASB Statement 68 resulted in the Authority's unrestricted net position ending the fiscal year in a deficit. If the liability was not recorded, the Authority's unrestricted net position would not be a deficit. The Authority will continue to pay its annual contractually required contribution to the Division of Pensions which contains an amount to fund its unfunded accrued liability and monitor the investments held by the State Division of Pensions in hopes that the liability will decrease and eliminate the deficit. If or when the Authority is informed that it must pay its unfunded pension liability, it will then address how the liability will be funded and the impact it will have on its rates. It would best serve the Authority and its rate payers, if the deficit was eliminated over a five to ten-year span.

7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) **if it has been changed since the prior year budget submission** and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable.

There is no change anticipated for the sewer rates.

WATER RATES

RESIDENTIAL

Actual PY Rates			Projected CY Rates	
Limit	Rate	% Increase	Limit	Rate
< 10000	63.50	3.1%	< 10000	65.50
10,000 to 13,000	2.20	0.0%	10,000 to 13,000	2.20
13,000 to 26,000	5.25	1.9%	13,000 to 26,000	5.35
> 26,001	6.25	0.0%	> 26,001	6.25

COMMERCIAL

Actual PY Rates			Projected CY Rates	
Limit	Rate	% Increase	Limit	Rate
< 10000	102.00	3.9%	< 10000	106.00
10,000 to 13,000	5.75	0.0%	10,000 to 13,000	5.75
13,000 to 26,000	7.25	0.0%	13,000 to 26,000	7.25
> 26,001	8.75	0.0%	> 26,001	8.75
Irrigation	4.00	0.0%	Irrigation	4.00

SERVICE AVAILABILITY

Actual PY Rates			Projected CY Rates	
Limit	Rate	% Increase	Limit	Rate
Meter Out	35.00	0.0%	Meter Out	35.00

AUTHORITY CONTACT INFORMATION
2019

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

Name of Authority:	Willingboro Municipal Utilities Authority			
Federal ID Number:	21-6007479			
Address:	433 John F. Kennedy Way			
City, State, Zip:	Willingboro		NJ	08046-2119
Phone: (ext.)	609-877-2900	Fax:	609-835-4645	

Preparer's Name:	Diallyo Diggs			
Preparer's Address:	433 John F. Kennedy Way			
City, State, Zip:	Willingboro		NJ	08046-2119
Phone: (ext.)	609-877-2900	Fax:	609-835-4645	
E-mail:	ddiggs@wmua.info			

Chief Executive Officer:	Andrew Weber		
Phone: (ext.)	609-877-2900	Fax:	609-835-4645
E-mail:	aweber@wmua.info		

Chief Financial Officer:	Diallyo Diggs		
Phone: (ext.)	609-877-2900	Fax:	609-835-4645
E-mail:	ddiggs@wmua.info		

Name of Auditor:	Kirk Applegate			
Name of Firm:	Bowman & Company, LLP			
Address:	601 White Horse Road			
City, State, Zip:	Voorhees		NJ	08049
Phone: (ext.)	856-435-6200	Fax:	856-785-5027	
E-mail:	kapplegate@bowmanllp.com			

AUTHORITY INFORMATIONAL QUESTIONNAIRE

WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: **FROM:** January 1, 2019 **TO:** December 31, 2019

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

1) Provide the number of individuals employed in (**Use Most Recent W-3 Available 2017 or 2018**) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **72**

2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (**Use Most Recent W-3 Available 2017 or 2018**) Transmittal of Wage and Tax Statements: **$2,845,008.80**

3) Provide the number of regular voting members of the governing body: **5**

4) Provide the number of alternate voting members of the governing body: **2**

5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? **No** *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*

6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (**Most Recent Filing that March 31. 2018 or 2019 deadline has passed 2018 or 2019**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html before answering) **No 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.

Carl Turner has failed to file his financial disclosure form for 2018.

7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*

8) Was the Authority a party to a business transaction with one of the following parties:
   a. A current or former commissioner, officer, key employee, or highest compensated employee? **No**
   b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **No**
   c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **No**

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

9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. **No** *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*

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

The Township of Willingboro sets the commissioner's salary. There is no formal evaluation for key employees other than a review and approval from the commissioners.

11) Did the Authority pay for meals or catering during the current fiscal year? **Yes, See Attached** *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*

12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **Yes, See Attached** *If "yes," **attach a detailed list of all travel expenses** for the current fiscal year and provide an explanation for each expenditure listed.*

13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
   a. First class or charter travel **No**
   b. Travel for companions **No**
   c. Tax indemnification and gross-up payments **No**
   d. Discretionary spending account **No**
   e. Housing allowance or residence for personal use **No**
   f. Payments for business use of personal residence **No** _____
   g. Vehicle/auto allowance or vehicle for personal use **Yes, Superintendents Mario Mercado and Victor DeMaise use Authority vehicles for personal use and the imputed income is reported on their W-2's.**
   h. Health or social club dues or initiation fees **No**
   i. Personal services (i.e.: maid, chauffeur, chef) **No**

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

14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **No** *If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses.* ***(If your authority does not allow for reimbursements indicate that in answer)***

15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No** *If "yes," attach explanation including amount paid.*

16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **No** *If "yes," attach explanation including amount paid.*

17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **Yes** *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.* ***(If no bonded Debt answer is Not Applicable)***

18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **No** *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*

19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **No** *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

Willingboro Municipal Utilities Authority
2019 Budget Informational Questionnaire

The following is a summary of meal expenses during 2017.

Employee	Description	Amount
Weber, Andrew	Meal Reimbursment - Schneider Electric	$ 28.00
Weber, Andrew	Meal Reimbursment - Employee Dinner	282.20
Weber, Andrew	Meal Reimbursement - Rita's Water Ice	59.00
Buckly, Vicent	Meal Reimbrusment - Onorato Retirement Lunch	89.72
		$ 458.92

The following is a summary of travel expenses for key employees listed on page N-4 during 2017.

Employee	Description	Amount
Weber, Andrew	Mileage reimbursement to & from AEA meeting in Atlantic City	$ 86.63
Diggs, Diayllo	Mileage reimbursement to & from AEA meeting in Atlantic City	194.12
Diggs, Diayllo	Mileage reimbursement to & from AEA Class in Manalapan Township	229.45
Walker, Christoper	Mileage reimbursement to & from AEA meeting in Atlantic City	86.63
Turner, Carl	Mileage reimbursement to & from AEA meeting in Atlantic City	86.63
Scott, T. Wayne	Mileage reimbursement to & from AEA meeting in Atlantic City	164.93
Evans, Webster	Mileage reimbursement to & from AEA meeting in Atlantic City	99.13
		$ 947.52

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

WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: **FROM:** January 1, 2019 **TO:** December 31, 2019

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

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

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

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

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

a) The individual received reportable compensation from the authority and other public entities in excess of $150,000 for the most recent fiscal year completed; and

b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

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

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

Reportable compensation: **(Use the Most Recent W-2 available 2017 or 2018**. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2019, the **most recent W-2** and 1099 should be used 2018 or 2017 (60 days prior to start of budget year is November 1, 2018, with 2017 being the most recent calendar year ended), and for fiscal years ending June 30, 2019, the calendar year 2018 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2018, with 2018 being the most recent calendar year ended).

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

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

Willingboro Municipal Utilities Authority

For the Period January 1, 2019 to December 31, 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
					Position (Can Check more than 1 Column for each person)					Reportable Compensation from Authority (W-2/ 1099)										
	Name	Title	Average Hours per Week Dedicated to Position		Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1	Andrew Weber	Executive Director	40	x	x				$ 144,996		$ 4,996	$ 26,110	$ 176,102	None					$ 176,102
2	Emmanuel Stuppard	Director of Operatio	40	x		x			71,394			35,763	107,158	None					107,158
3	Diallyo Diggs	Finance Director	40	x	x				85,000			15,930	100,930	None					100,930
4	Carl Turner	Commissioner	2	x					10,629			2,234	12,864	None					12,864
5	Clayton Sills	Commissioner	2	x					10,091			2,121	12,212	None					12,212
6	Jacqueline Jennings	Commissioner	2	x					9,971			2,096	12,067	Willingboro Twp	Council Member	2	16,053	9,637	37,757
7	T. Wayne Scott	Commissioner	2	x					9,971			2,096	12,067	None					12,067
8	Christopher Walker	Commissioner	2	x				x	4,986			1,048	6,033	Willingboro Twp	Council Member	2	7,752	0	13,785
9	Webster Evans	Alternate Commissio	2	x					8,244			1,733	9,977	None					9,977
10	Charles Green	Alternate Commissio	2	x					7,477			1,572	9,049	None					9,049
11													0						0
12													0						0
13													0						0
14													0						0
15													0						0
	Total:								$ 362,759	$ -	$ 4,996	$ 90,704	$ 458,458				$ 23,805	$ 9,637	$ 491,900

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

Schedule of Health Benefits - Detailed Cost Analysis

Willingboro Municipal Utilities Authority
For the Period January 1, 2019 to December 31, 2019

	# 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 Prior year Year Cost	$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	20	$ 10,357	$ 207,136	20	$ 11,205	$ 224,094	$ (16,958)	-7.6%
Parent & Child	2	18,539	37,077	2	20,113	40,225	(3,148)	-7.8%
Employee & Spouse (or Partner)	4	20,714	82,854	4	17,978	71,911	10,943	15.2%
Family	14	28,895	404,536	14	31,386	439,397	(34,861)	-7.9%
Employee Cost Sharing Contribution (enter as negative -)			(78,787)			(76,404)	(2,383)	3.1%
Subtotal	40		652,816	40		699,223	(46,407)	-6.6%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	6	7,901	47,407	6	6,568	39,408	7,999	20.3%
Parent & Child	1	11,583	11,583			-	11,583	#DIV/0!
Employee & Spouse (or Partner)	13	23,150	300,945	8	11,919	95,355	205,589	215.6%
Family	5	42,306	211,531	6	18,819	112,912	98,619	87.3%
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	25		571,466	20		247,675	323,791	130.7%
GRAND TOTAL	65		$ 1,224,282	60		$ 946,898	$ 277,384	29.3%

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

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

Schedule of Accumulated Liability for Compensated Absences

Willingboro Municipal Utilities Authority

For the Period January 1, 2019 to December 31, 2019

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

X Box if Authority has no Compensated Abcences [ ]

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	*Legal Basis for Benefit (check applicable items)* Approved Labor Agreement	Resolution	Individual Employment Agreement
See Attached	2,348.30	$ 272,348	X	X	X
Total liability for accumulated compensated absences at beginning of current year		$ 272,348			

The total Amount Should agree to most recently issued audit report for the Authority

Willingboro Municipal Utilities Authority
Compensated Abscences
Supplemental N-6

Employee Name	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability
Acevedo, Ernesto	13.94	2,766.32
Anderson, Dominic	7.88	656.75
Anderson, Kenneth	169.06	17,135.39
Barber, Robert	55.06	5,834.80
Blaum, Christopher	62.25	6,609.10
Brown, Carlin	8.00	953.60
Buckley, Vincent	90.44	23,699.45
Carroll, Michael Jr.	105.88	11,200.64
Corley, Brandon	12.00	1,737.60
Counts, Maurice	6.00	807.69
Creque, Gabriel	7.63	1,066.28
Cupitt, Brock	1.00	119.20
DeLuca, Michael	134.38	19,904.02
Demaise, Victor	258.89	23,420.70
Diggs, Diallyo	20.63	6,742.79
Dooley, Frederick	26.69	3,123.56
Eckert, Joshua	78.88	7,100.30
Ercol, Charles	68.19	8,733.17
Hale, Alexandra	6.50	1,350.00
Jean-Baptiste, Donya	2.00	346.15
Khokhar, Raveena	2.69	454.81
King, Nathaniel	8.00	1,158.40
King, Pamela	104.75	13,318.27
Lake Jr, William	12.00	2,583.36
Lallo, James	122.50	17,815.65
Martin, Javonn	12.38	1,582.85
McCloskey, Robert	1.00	147.76
Mercado, Mariano	361.10	25,098.35
Morant, Eddie	11.00	1,562.00
Morris, Wesley	4.04	558.37
Potter, Bryan	12.88	1,124.95
Procopio, James	288.85	15,418.18
Sharp, Gary	119.38	12,238.00
Stiehl, Barbara	76.50	8,350.00
Tarbutton, Joseph	2.00	449.44
Walker, Joanna	22.25	4,193.27
Washington, Jamar	26.48	3,156.12
Weber, Andrew	20.75	11,173.08
Wise, Taliek	4.50	692.28
Estimated FICA		7,965.79
	2,348.30	$ 272,348.43

Schedule of Shared Service Agreements

Willingboro Municipal Utilities Authority

For the Period January 1, 2019 to December 31, 2019

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
Willingboro Township	Willingboro MUA	Purchasing Agent	Utilized to increase Bid Threshold	1/1/2013	Open	$ 5,000

If No Shared Services X this Box ☐

2019

WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

AUTHORITY CAPITAL BUDGET/ PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: **FROM:** January 1, 2019 **TO:** December 31, 2019

[✓] It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Willingboro Municipal Utilities Authority, on the 31st day of October, 2018.

OR

[ ] It is hereby certified that the governing body of the _____ Authority have elected **NOT** to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s): _____

Officer's Signature:			
Name:	Diallyo Diggs		
Title:	Finance Director		
Address:	433 John F. Kennedy Way Willingboro, NJ 08046-2119		
Phone Number:	609-877-2900	Fax Number:	609-835-4645
E-mail address	DDiggs@wmua.info		

2019 CAPITAL BUDGET/PROGRAM MESSAGE

WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: **FROM:** January 1, 2019 **TO:** December 31, 2019

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?

   YES

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

   YES

3. Has a long-term (10-20 years) infrastructure needs assessment or other capital plan with a horizon beyond six years been prepared?

   YES

4. Describe the projected impact of the proposed capital projects, including impact on the schedule of rates, fees, and service charges and the impact on current and future year's schedules.

   The proposed capital projects may result in the Authority adjusting its current rate schedule.

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.

   None

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.

   None

Add additional sheets if necessary.

Proposed Capital Budget

Willingboro Municipal Utilities Authority

For the Period January 1, 2019 to December 31, 2019

		Funding Sources				
	Estimated Total Cost	**Unrestricted Net Position Utilized**	**Renewal & Replacement Reserve**	**Debt Authorization**	**Capital Grants**	**Other Sources**
Water						
See Attached	$ 7,241,400		$ 1,004,200	$ 6,237,200		
	-					
	-					
	-					
Total	7,241,400	-	1,004,200	6,237,200	-	-
Sewer						
See Attached	8,623,600		710,300	7,913,300		
	-					
	-					
	-					
Total	8,623,600	-	710,300	7,913,300	-	-
N/A						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
N/A						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
N/A						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
N/A						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	$ 15,865,000	$ -	$ 1,714,500	$ 14,150,500	$ -	$ -

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.

Willingboro Municipal Utilities Authority

For the Period January 1, 2019 to December 31, 2019

		Funding Sources				
	Estimated Total Cost	**Unrestricted Net Position Utilized**	**Renewal & Replacement Reserve**	**Debt Authorization**	**Capital Grants**	**Other Sources**
Water -						
Replacement of Piping	$ 80,000		$ 50,000	$ 30,000		
Equipment & Valves	150,000		150,000			
Water Plant Upgrades	1,531,000		481,000	1,050,000		
Admin Software & Equipment	5,000		5,000			
Replacement of Meters	2,565,000		65,000	2,500,000		
Well & Tank Rehabilitation	2,290,000		82,800	2,207,200		
Contigency	620,400		170,400	450,000		
Total	$ 7,241,400	$ -	$ 1,004,200	$ 6,237,200	$ -	$ -
Sewer						
Collection Equipment	$ 1,083,000		$ 283,000	$ 800,000		
Admin Software & Equipment	5,000		5,000			
Treatment Plant Improvements	6,423,000		229,700	6,193,300		
Pumps Improvements	70,000		70,000			
Contigency	1,042,600		122,600	920,000		
Total	$ 8,623,600	$ -	$ 710,300	$ 7,913,300	$ -	$ -
TOTAL PROPOSED CAPITAL BUDGET	$ 15,865,000	$ -	$ 1,714,500	$ 14,150,500	$ -	$ -

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

Willingboro Municipal Utilities Authority

For the Period January 1, 2019 to December 31, 2019

	Estimated Total Cost	Current Budget Year 2019	Fiscal Year Beginning in 2020	2021	2022	2023	2024
Water							
See Attached	$ 33,955,000	$ 7,241,400	$ 10,128,000	$ 14,172,400	$ 1,102,000	$ 537,200	$ 774,000
	-	-					
	-	-					
	-	-					
Total	33,955,000	7,241,400	10,128,000	14,172,400	1,102,000	537,200	774,000
Sewer							
See Attached	19,421,800	8,623,600	6,470,800	1,291,400	1,208,400	768,000	1,059,600
	-	-					
	-	-					
	-	-					
Total	19,421,800	8,623,600	6,470,800	1,291,400	1,208,400	768,000	1,059,600
N/A							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
N/A							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
N/A							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
N/A							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	$ 53,376,800	$ 15,865,000	$ 16,598,800	$ 15,463,800	$ 2,310,400	$ 1,305,200	$ 1,833,600

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.

Willingboro Municipal Utilities Authority

For the Period January 1, 2019 to December 31, 2019

	Estimated Total Cost	Current Year Proposed Budget	Fiscal Year Beginning in 2020	2021	2022	2023	2024
Water							
Replacement of Piping	$ 14,160,000	$ 80,000	$ 6,580,000	$ 6,550,000	$ 350,000	$ 250,000	$ 350,000
Equipment & Valves	363,000	150,000	105,000	52,000		26,000	30,000
Water Plant Upgrades	2,011,000	1,531,000	230,000	120,000			130,000
Admin Software & Equipment	30,000	5,000	5,000	5,000	5,000	5,000	5,000
Replacement of Meters	3,140,000	2,565,000	175,000	100,000	100,000	100,000	100,000
Well & Tank Rehabilitation	12,400,000	2,290,000	2,470,000	7,150,000	380,000	80,000	30,000
Contigency	1,851,000	620,400	563,000	195,400	267,000	76,200	129,000
Total	$ 33,955,000	$ 7,241,400	$ 10,128,000	$ 14,172,400	$ 1,102,000	$ 537,200	$ 774,000
Sewer							
Collection Equipment	$ 3,266,000	$ 1,083,000	$ 525,000	$ 446,000	$ 472,000	$ 340,000	$ 400,000
Admin Software & Equipment	25,000	5,000	20,000				
Treatment Plant Improvements	12,692,000	6,423,000	4,764,000	407,000	415,000	300,000	383,000
Pumps Improvements	510,000	70,000		220,000	120,000		100,000
Contigency	2,928,800	1,042,600	1,161,800	218,400	201,400	128,000	176,600
Total	$ 19,421,800	$ 8,623,600	$ 6,470,800	$ 1,291,400	$ 1,208,400	$ 768,000	$ 1,059,600
TOTAL	$ 53,376,800	$ 15,865,000	$ 16,598,800	$ 15,463,800	$ 2,310,400	$ 1,305,200	$ 1,833,600

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

Willingboro Municipal Utilities Authority

For the Period January 1, 2019 to December 31, 2019

		Funding Sources				
	Estimated Total Cost	**Unrestricted Net Position Utilized**	**Renewal & Replacement Reserve**	**Debt Authorization**	**Capital Grants**	**Other Sources**
Water						
See Attached	$ 33,955,000		$ 6,287,800	$ 27,667,200		
	-					
	-					
	-					
Total	33,955,000	-	6,287,800	27,667,200	-	-
Sewer						
See Attached	19,421,800		4,557,500	14,864,300		
	-					
	-					
	-					
Total	19,421,800	-	4,557,500	14,864,300	-	-
N/A						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
N/A						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
N/A						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
N/A						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL	$ 53,376,800	$ -	$ 10,845,300	$ 42,531,500	$ -	$ -
Total 5 Year Plan per CB-4	$ 53,376,800					
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.

Willingboro Municipal Utilities Authority

For the Period January 1, 2019 to December 31, 2019

		Funding Sources				
	Estimated Total Cost	**Unrestricted Net Position Utilized**	**Renewal & Replacement Reserve**	**Debt Authorization**	**Capital Grants**	**Other Sources**
Water						
Replacement of Piping	$ 14,160,000		$ 2,130,000	$ 12,030,000		
Equipment & Valves	363,000		363,000			
Water Plant Upgrades	2,011,000		961,000	1,050,000		
Admin Software & Equipment	30,000		30,000			
Replacement of Meters	3,140,000		640,000	2,500,000		
Well & Tank Rehabilitation	12,400,000		1,112,800	11,287,200		
Contigency	1,851,000		1,051,000	800,000		
Total	$ 33,955,000	$ -	$ 6,287,800	$ 27,667,200	$ -	$ -
Sewer						
Collection Equipment	$ 3,266,000		$ 2,466,000	$ 800,000		
Admin Software & Equipment	25,000		25,000			
Treatment Plant Improvements	12,692,000		792,700	11,899,300		
Pumps Improvements	510,000		510,000			
Contigency	2,928,800		763,800	2,165,000		
Total	$ 19,421,800	$ -	$ 4,557,500	$ 14,864,300	$ -	$ -
Total 5 Year Plan per CB-4	$ 53,376,800	$ -	$ 10,845,300	$ 42,531,500	$ -	$ -
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.

Willingboro Municipal Utilities Auth.
Customer Recent Activity Report

Report Date: 11/07/18 09:22 AM

Account Id: 17513057-0
Owner: OKOYE, CHRISTIE
Property Location: 8 STIRRUP LANE

Active Services:
Water (Active Date: 10/05/17)
Sewer (Active Date: 10/05/17)

Recent Billings:	Bill Date	Due Date	Amount Billed	Amount Due	Usage	Principal Balance	Interest/Penalty
Wat/Sew	10/01/18	11/05/18	70.00	71.06		70.00	1.06
Wat/Sew	07/01/18	08/05/18	70.00	74.24		70.00	4.24
Wat/Sew	04/01/18	05/04/18	70.00	77.42		70.00	7.42
Wat/Sew	01/01/18	02/16/18	70.00	80.60		70.00	10.60
Wat/Sew	04/05/16	05/05/16	49.00	0.00		0.00	0.00
Wat/Sew	01/06/16	02/05/16	49.00	0.00		0.00	0.00
Wat/Sew	10/06/15	11/05/15	49.00	0.00		0.00	0.00
			Current Balance:	**$303.32**		**$280.00**	**$23.32**

Recent Payments & Adjustments:

Type	Date	Amount	Description
Payment	05/17/16	101.70	/CS
Adjustment	05/06/16	1.48	W05(INTEREST)
Adjustment	04/01/16	0.74	W05(INTEREST)
Adjustment	03/09/16	0.74	W05(INTEREST)

STATE OF NEW JERSEY

DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
TRENTON, N.J.

EMERGENCY APPLICATION – N.J.S.A. 40A:4-46

Permission is hereby granted to the Township of Irvington in the County of Essex under provisions of N.J.S.A. 40A:4-46 to exclude from the CAP the following emergency appropriation in the amount of $2,494,336.66 for the purpose of:

Police – Salary & Wages $1,322,884.64
Fire – Salary & Wages $1,171,452.02

The resolution authorizing the emergency appropriation was adopted at the meeting of the governing body on December 18, 2018 and a certified copy was filed with the Division on December 26, 2018.

Approved for:
Director, Division of Local Government Services

By:_____

Christine M. Zapicchi,
Division of Local Government Services

Date: January 11, 2019

To: Harold Wiener, Municipal Clerk
Township of Irvington
Municipal building
Civic Square
Irvington, New Jersey 07111

CC: Chief Financial Officer

STATE OF NEW JERSEY

DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
TRENTON, N.J.

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Director, Division of Local Government Services

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Division of Local Government Services

Date: January 11, 2019

To: Harold Wiener, Municipal Clerk
Township of Irvington
Municipal building
Civic Square
Irvington, New Jersey 07111

CC: Chief Financial Officer

STATE OF NEW JERSEY

DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
TRENTON, N.J.

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