

# *Authority Budget of:*

## *Willingboro Municipal Utilities Authority*

**State Filing Year**

**2021**

***For the Period:***

*January 1, 2021*

*to*

*December 31, 2021*

**[www.wmua.info](http://www.wmua.info)**  
Authority Web Address



***Division of Local Government Services***

# **2021 AUTHORITY BUDGET**

## **Certification Section**

**2021**

**WILLINGBORO MUNICIPAL UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021**

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

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

**CERTIFICATION OF ADOPTED BUDGET**

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

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

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

# 2021 PREPARER'S CERTIFICATION

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

### AUTHORITY BUDGET

**FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021**

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		

# 2021 APPROVAL CERTIFICATION

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

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 21<sup>st</sup> day of October, 2020.

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

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

- A description of the Authority's mission and responsibilities
- Budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- The complete (**All Pages**) annual audits (**Not the Audit Synopsis**) 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

\_\_\_\_\_

# 2021 AUTHORITY BUDGET RESOLUTION

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY RESOLUTION 2020-

### FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

WHEREAS, the Annual Budget and Capital Budget for the Willingboro Municipal Utilities Authority for the fiscal year beginning, January 1, 2021 and ending, December 31, 2021 has been presented before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of October 21, 2020; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$13,282,000.00, Total Appropriations, including any Accumulated Deficit if any, of \$13,169,000.00 and Total Unrestricted Net Position utilized of \$200,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$17,109,150.00 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 21, 2020 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, 2021 and ending, December 31, 2021 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 16, 2020.

\_\_\_\_\_  
(Secretary's Signature)

\_\_\_\_\_  
(Date)

Recorded Vote				
Governing Body member:	Aye	Nay	Abstain	Absent
Webster Evans				
T Wayne Scott				
Pat Lindsay Harvey				
Darvis Holley				
Carl Turner				
Kevin McIntosh				
Johnson Kolawole				

# 2021 ADOPTION CERTIFICATION

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

### AUTHORITY BUDGET

**FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021**

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 16<sup>th</sup> day of December, 2020.

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		



# 2021 ADOPTED BUDGET RESOLUTION

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY Resolution 2020-

**FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021**

WHEREAS, the Annual Budget and Capital Budget/Program for the Willingboro Municipal Utilities Authority for the fiscal year beginning January 1, 2021 and ending, December 31, 2021 has been presented for adoption before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of December 16, 2020; 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 \$13,282,000.00, Total Appropriations, including any Accumulated Deficit if any, of \$13,169,000.00 and Total Unrestricted Net Position utilized of \$200,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$17,109,150.00 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 16, 2020 that the Annual Budget and Capital Budget/Program of the Willingboro Municipal Utilities Authority for the fiscal year beginning, January 1, 2021 and ending, December 31, 2021 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)

Recorded Vote				
Governing Body member:	Aye	Nay	Abstain	Absent
Webster Evans				
T Wayne Scott				
Pat Lindsay Harvey				
Darvis Holley				
Carl Turner				
Kevin McIntosh				
Johnson Kolawole				

# **2021 AUTHORITY BUDGET**

## **Financial Schedules Section**

## SUMMARY

Willingboro Municipal Utilities Authority  
For the Period **January 1, 2021** to **December 31, 2021**

	<b>FY 2021 Proposed Budget</b>						<b>FY 2020 Adopted Budget</b>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>	
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations All Operations	
<b>REVENUES</b>										
Total Operating Revenues	\$ 7,281,000	\$ 5,941,000	\$ -	\$ -	\$ -	\$ -	\$ 13,222,000	\$ 12,767,000	\$ 455,000	3.6%
Total Non-Operating Revenues	30,000	30,000	-	-	-	-	60,000	60,000	-	0.0%
Total Anticipated Revenues	7,311,000	5,971,000	-	-	-	-	13,282,000	12,827,000	455,000	3.5%
<b>APPROPRIATIONS</b>										
Total Administration	1,048,750	1,048,750	-	-	-	-	2,097,500	2,052,000	45,500	2.2%
Total Cost of Providing Services	3,623,650	2,894,250	-	-	-	-	6,517,900	6,277,400	240,500	3.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,417,000	735,000	-	-	-	-	2,152,000	2,092,000	60,000	2.9%
Total Operating Appropriations	6,089,400	4,678,000	-	-	-	-	10,767,400	10,421,400	346,000	3.3%
Total Interest Payments on Debt	140,000	120,000	-	-	-	-	260,000	295,000	(35,000)	-11.9%
Total Other Non-Operating Appropriations	1,035,600	1,106,000	-	-	-	-	2,141,600	2,195,600	(54,000)	-2.5%
Total Non-Operating Appropriations	1,175,600	1,226,000	-	-	-	-	2,401,600	2,490,600	(89,000)	-3.6%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	7,265,000	5,904,000	-	-	-	-	13,169,000	12,912,000	257,000	2.0%
Less: Total Unrestricted Net Position Utilized	-	200,000	-	-	-	-	200,000	200,000	-	0.0%
Net Total Appropriations	7,265,000	5,704,000	-	-	-	-	12,969,000	12,712,000	257,000	2.0%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$ 46,000</b>	<b>\$ 267,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 313,000</b>	<b>\$ 115,000</b>	<b>\$ 198,000</b>	<b>172.2%</b>

## Revenue Schedule

### Willingboro Municipal Utilities Authority

For the Period January 1, 2021 to December 31, 2021

	<b>FY 2021 Proposed Budget</b>						<b>FY 2020 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
							Total All Operations	All Operations	All Operations	
<b>OPERATING REVENUES</b>										
<i>Service Charges</i>										
Residential	\$ 5,020,300	\$ 4,134,400					\$ 9,154,700	\$ 8,767,000	\$ 387,700	4.4%
Business/Commercial	640,700	515,600					1,156,300	1,194,000	(37,700)	-3.2%
Industrial							-	-	-	#DIV/0!
Intergovernmental	972,000	931,000					1,903,000	1,783,000	120,000	6.7%
Other							-	-	-	#DIV/0!
Total Service Charges	6,633,000	5,581,000	-	-	-	-	12,214,000	11,744,000	470,000	4.0%
<i>Connection Fees</i>										
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%
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>										
Hydrants & Fire Service	98,000						98,000	98,000	-	0.0%
Elevated Tank Rentals	270,000						270,000	270,000	-	0.0%
Turn Off/On Fees	58,500	58,500					117,000	117,000	-	0.0%
Other Misc Revenue	171,500	251,500					423,000	438,000	(15,000)	-3.4%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue	598,000	310,000	-	-	-	-	908,000	923,000	(15,000)	-1.6%
Total Operating Revenues	7,281,000	5,941,000	-	-	-	-	13,222,000	12,767,000	455,000	3.6%
<b>NON-OPERATING REVENUES</b>										
<i>Other Non-Operating Revenues (List)</i>										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments &amp; Deposits (List)</i>										
Interest Earned	30,000	30,000					60,000	60,000	-	0.0%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	30,000	30,000	-	-	-	-	60,000	60,000	-	0.0%
Total Non-Operating Revenues	30,000	30,000	-	-	-	-	60,000	60,000	-	0.0%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 7,311,000</b>	<b>\$ 5,971,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,282,000</b>	<b>\$ 12,827,000</b>	<b>\$ 455,000</b>	<b>3.5%</b>

## Prior Year Adopted Revenue Schedule

### Willingboro Municipal Utilities Authority

#### FY 2020 Adopted Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	\$ 4,841,000	\$ 3,926,000					\$ 8,767,000
Business/Commercial	700,000	494,000					1,194,000
Industrial							-
Intergovernmental	883,000	900,000					1,783,000
Other							-
Total Service Charges	6,424,000	5,320,000	-	-	-	-	11,744,000
<i>Connection Fees</i>							
Residential	50,000	50,000					100,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	50,000	50,000	-	-	-	-	100,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Hydrants & Fire Service	98,000						98,000
Elevated Tank Rentals	270,000						270,000
Turn Off/On Fees	58,500	58,500					117,000
Other Misc Revenue	171,500	266,500					438,000
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	598,000	325,000	-	-	-	-	923,000
Total Operating Revenues	7,072,000	5,695,000	-	-	-	-	12,767,000
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
							-
Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	30,000	30,000					60,000
Penalties							-
Other							-
Total Interest	30,000	30,000	-	-	-	-	60,000
Total Non-Operating Revenues	30,000	30,000	-	-	-	-	60,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 7,102,000</b>	<b>\$ 5,725,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,827,000</b>

# Appropriations Schedule

## Willingboro Municipal Utilities Authority

For the Period January 1, 2021 to December 31, 2021

	<b>FY 2021 Proposed Budget</b>						<b>FY 2020 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	All Operations	All Operations	
							Total All Operations			
<b>OPERATING APPROPRIATIONS</b>										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 436,000	\$ 436,000					\$ 872,000	\$ 842,000	\$ 30,000	3.6%
Fringe Benefits	225,300	225,300					450,600	451,200	(600)	-0.1%
Total Administration - Personnel	<u>661,300</u>	<u>661,300</u>	-	-	-	-	<u>1,322,600</u>	<u>1,293,200</u>	<u>29,400</u>	<u>2.3%</u>
<i>Administration - Other (List)</i>										
Other Admin Expenses (See Attached)	176,200	176,200					352,400	352,400	-	0.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Miscellaneous Administration*	211,250	211,250					422,500	406,400	16,100	4.0%
Total Administration - Other	<u>387,450</u>	<u>387,450</u>	-	-	-	-	<u>774,900</u>	<u>758,800</u>	<u>16,100</u>	<u>2.1%</u>
Total Administration	<u>1,048,750</u>	<u>1,048,750</u>	-	-	-	-	<u>2,097,500</u>	<u>2,052,000</u>	<u>45,500</u>	<u>2.2%</u>
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,349,800	978,000					2,327,800	2,248,000	79,800	3.5%
Fringe Benefits	858,950	712,850					1,571,800	1,500,600	71,200	4.7%
Total COPS - Personnel	<u>2,208,750</u>	<u>1,690,850</u>	-	-	-	-	<u>3,899,600</u>	<u>3,748,600</u>	<u>151,000</u>	<u>4.0%</u>
<i>Cost of Providing Services - Other (List)</i>										
Other COPS Expenses (See Attached)	1,108,100	1,024,500					2,132,600	2,086,300	46,300	2.2%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Miscellaneous COPS*	306,800	178,900					485,700	442,500	43,200	9.8%
Total COPS - Other	<u>1,414,900</u>	<u>1,203,400</u>	-	-	-	-	<u>2,618,300</u>	<u>2,528,800</u>	<u>89,500</u>	<u>3.5%</u>
Total Cost of Providing Services	<u>3,623,650</u>	<u>2,894,250</u>	-	-	-	-	<u>6,517,900</u>	<u>6,277,400</u>	<u>240,500</u>	<u>3.8%</u>
Total Principal Payments on Debt Service in Lieu of Depreciation	1,417,000	735,000					2,152,000	2,092,000	60,000	2.9%
Total Operating Appropriations	<u>6,089,400</u>	<u>4,678,000</u>	-	-	-	-	<u>10,767,400</u>	<u>10,421,400</u>	<u>346,000</u>	<u>3.3%</u>
<b>NON-OPERATING APPROPRIATIONS</b>										
Total Interest Payments on Debt	140,000	120,000					260,000	295,000	(35,000)	-11.9%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	1,035,600	906,000					1,941,600	1,995,600	(54,000)	-2.7%
Municipality/County Appropriation		200,000					200,000	200,000	-	0.0%
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	<u>1,175,600</u>	<u>1,226,000</u>	-	-	-	-	<u>2,401,600</u>	<u>2,490,600</u>	<u>(89,000)</u>	<u>-3.6%</u>
<b>TOTAL APPROPRIATIONS</b>	<u>7,265,000</u>	<u>5,904,000</u>	-	-	-	-	<u>13,169,000</u>	<u>12,912,000</u>	<u>257,000</u>	<u>2.0%</u>
<b>ACCUMULATED DEFICIT</b>							-	-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<u>7,265,000</u>	<u>5,904,000</u>	-	-	-	-	<u>13,169,000</u>	<u>12,912,000</u>	<u>257,000</u>	<u>2.0%</u>
<b>UNRESTRICTED NET POSITION UTILIZED</b>										
Municipality/County Appropriation	-	200,000					200,000	200,000	-	0.0%
Other							-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	<u>-</u>	<u>200,000</u>	-	-	-	-	<u>200,000</u>	<u>200,000</u>	-	<u>0.0%</u>
<b>TOTAL NET APPROPRIATIONS</b>	<u>\$ 7,265,000</u>	<u>\$ 5,704,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,969,000</u>	<u>\$ 12,712,000</u>	<u>\$ 257,000</u>	<u>2.0%</u>

\* 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 \$ 304,470.00 \$ 233,900.00 \$ - \$ - \$ - \$ - \$ 538,370.00

**Willingboro Municipal Utilities Authority**  
For The Period January 1, 2021 to December 31, 2021

	Proposed Budget Water	Adopted Budget Water	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Other Admin Expense</b>				
Electric	\$ 6,500	\$ 6,500	\$ -	0.0%
Gas Heat	1,700	1,700	-	0.0%
Information Management	46,000	46,000	-	0.0%
Printing	7,000	7,000	-	0.0%
Postage	17,500	17,500	-	0.0%
Legal Fees	65,000	65,000	-	0.0%
Auditor Fees	32,500	32,500	-	0.0%
	<u>\$ 176,200</u>	<u>\$ 176,200</u>	<u>\$ -</u>	0.0%
<b>Miscellaneous Administration</b>				
Telephone	\$ 7,500	\$ 5,500	\$ 2,000	36.4%
Gasoline,Fuel & Diesel Oils	250	250	-	0.0%
Vehicles,Maintenance	750	750	-	0.0%
Building & Site, Maintenance	10,000	10,000	-	0.0%
Equipment Maintenance	16,300	13,250	3,050	23.0%
Insurance	27,000	24,000	3,000	12.5%
Safety Services	450	450	-	0.0%
Misc.Supplies & Expenses	46,000	46,000	-	0.0%
Engineer Fees	62,500	62,500	-	0.0%
Trustee Fees	11,000	11,000	-	0.0%
Consulting Fees	16,500	16,500	-	0.0%
NJEIT Admin Fee	13,000	13,000	-	0.0%
	<u>\$ 211,250</u>	<u>\$ 203,200</u>	<u>\$ 8,050</u>	4.0%

**Willingboro Municipal Utilities Authority**  
For The Period January 1, 2021 to December 31, 2021

	Proposed Budget Water	Adopted Budget Water	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Other COPS Expense</b>				
Telephone	\$ 24,500	\$ 23,000	\$ 1,500	6.5%
Electric	460,000	468,000	(8,000)	-1.7%
Gasoline,Fuel & Diesel Oils	20,000	20,000	-	0.0%
Vehicles,Maintenance	25,000	25,000	-	0.0%
Maint.Of Bldgs.&Sites	32,000	32,000	-	0.0%
Equipment Maintenance	185,300	152,000	33,300	21.9%
Chemicals	235,000	225,100	9,900	4.4%
Permits & Fees	38,200	35,000	3,200	9.1%
Lab Tests & Analyses	29,000	29,000	-	0.0%
Telephone	2,800	2,800	-	0.0%
Gasoline,Fuel & Diesel Oils	21,600	21,600	-	0.0%
Vehicles,Maintenance	16,200	16,200	-	0.0%
Equipment Maintenance	16,200	16,200	-	0.0%
Safety Services	2,300	2,300	-	0.0%
	<u>\$ 1,108,100</u>	<u>\$ 1,068,200</u>	<u>\$ 39,900</u>	3.7%
<b>Miscellaneous COPS</b>				
Gas Heat	28,500	15,000	13,500	90.0%
Insurance	120,000	115,000	5,000	4.3%
Misc.Supplies & Expenses	60,000	60,000	-	0.0%
Safety Services	5,800	5,000	800	16.0%
System Maintenance	9,000	9,000	-	0.0%
Insurance	65,000	59,100	5,900	10.0%
Misc.Supplies & Expenses	18,500	16,200	2,300	14.2%
	<u>\$ 306,800</u>	<u>\$ 279,300</u>	<u>\$ 27,500</u>	9.8%



**Willingboro Municipal Utilities Authority**  
For The Period January 1, 2021 to December 31, 2021

	Proposed Budget Sewer	Adopted Budget Sewer	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Other Admin Expense</b>				
Electric	\$ 6,500	\$ 6,500	\$ -	0.0%
Gas Heat	1,700	1,700	-	0.0%
Information Management	46,000	46,000	-	0.0%
Printing	7,000	7,000	-	0.0%
Postage	17,500	17,500	-	0.0%
Legal Fees	65,000	65,000	-	0.0%
Auditor Fees	32,500	32,500	-	0.0%
	<u>\$ 176,200</u>	<u>\$ 176,200</u>	<u>\$ -</u>	0.0%
<b>Miscellaneous Administration</b>				
Telephone	\$ 7,500	\$ 5,500	\$ 2,000	36.4%
Gasoline, Fuel & Diesel Oils	250	250	-	0.0%
Vehicles, Maintenance	750	750	-	0.0%
Building & Site, Maintenance	10,000	10,000	-	0.0%
Equipment Maintenance	16,300	13,250	3,050	23.0%
Insurance	27,000	24,000	3,000	12.5%
Misc. Supplies & Expenses	450	450	-	0.0%
Safety Services	46,000	46,000	-	0.0%
Engineer Fees	62,500	62,500	-	0.0%
Trustee Fees	11,000	11,000	-	0.0%
Consulting Fees	16,500	16,500	-	0.0%
NJEIT Admin Fee	13,000	13,000	-	0.0%
	<u>\$ 211,250</u>	<u>\$ 203,200</u>	<u>\$ 8,050</u>	4.0%

**Willingboro Municipal Utilities Authority**  
For The Period January 1, 2021 to December 31, 2021

	Proposed Budget Sewer	Adopted Budget Sewer	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Other COPS Expense</b>				
Telephone	\$ 18,000	\$ 18,000	\$ -	0.0%
Electric	238,000	238,000	-	0.0%
Gasoline,Fuel & Diesel Oils	12,000	12,000	-	0.0%
Vehicles,Maintenance	15,000	15,000	-	0.0%
Equipment Maintenance	140,000	140,000	-	0.0%
System Maintenance	72,000	72,000	-	0.0%
Insurance	145,500	140,000	5,500	3.9%
Safety Services	10,500	9,600	900	9.4%
Chemicals	88,000	88,000	-	0.0%
Permits & Fees	84,000	84,000	-	0.0%
Sludge Disposal Fees	200,000	200,000	-	0.0%
Telephone	1,100	1,100	-	0.0%
Chemicals	400	400	-	0.0%
	<u>\$ 1,024,500</u>	<u>\$ 1,018,100</u>	<u>\$ 6,400</u>	0.6%
<b>Miscellaneous COPS</b>				
Gas Heat	\$ 28,000	\$ 28,000	\$ -	0.0%
Maint.Of Bldgs.&Sites	34,500	25,000	9,500	38.0%
Misc.Supplies & Expenses	32,000	32,000	-	0.0%
Lab Tests & Analyses	25,300	21,000	4,300	20.5%
Equipment Maintenance	1,200	500	700	140.0%
Misc.Supplies & Expenses	6,000	6,000	-	0.0%
Safety Services	300	300	-	0.0%
Permits & Fees	4,600	3,400	1,200	35.3%
Tests & Analyses	12,000	12,000	-	0.0%
Lab Supplies & Expenses	35,000	35,000	-	0.0%
	<u>\$ 178,900</u>	<u>\$ 163,200</u>	<u>\$ 15,700</u>	9.6%

# Prior Year Adopted Appropriations Schedule

## Willingboro Municipal Utilities Authority

	<i>FY 2020 Adopted Budget</i>						<b>Total All</b>
	<b>Water</b>	<b>Sewer</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>Operations</b>
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 421,000	\$ 421,000					\$ 842,000
Fringe Benefits	225,600	225,600					451,200
Total Administration - Personnel	646,600	646,600	-	-	-	-	1,293,200
<i>Administration - Other (List)</i>							
Other Admin Expenses (See Attached)	176,200	176,200					352,400
							-
							-
Miscellaneous Administration*	203,200	203,200					406,400
Total Administration - Other	379,400	379,400	-	-	-	-	758,800
Total Administration	1,026,000	1,026,000	-	-	-	-	2,052,000
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,304,000	944,000					2,248,000
Fringe Benefits	807,900	692,700					1,500,600
Total COPS - Personnel	2,111,900	1,636,700	-	-	-	-	3,748,600
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expenses (See Attached)	1,068,200	1,018,100					2,086,300
							-
							-
Miscellaneous COPS*	279,300	163,200					442,500
Total COPS - Other	1,347,500	1,181,300	-	-	-	-	2,528,800
Total Cost of Providing Services	3,459,400	2,818,000	-	-	-	-	6,277,400
Total Principal Payments on Debt Service in Lieu of Depreciation	1,369,000	723,000	-	-	-	-	2,092,000
Total Operating Appropriations	5,854,400	4,567,000	-	-	-	-	10,421,400
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	158,000	137,000	-	-	-	-	295,000
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	1,089,600	906,000					1,995,600
Municipality/County Appropriation		200,000					200,000
Other Reserves							-
Total Non-Operating Appropriations	1,247,600	1,243,000	-	-	-	-	2,490,600
<b>TOTAL APPROPRIATIONS</b>	7,102,000	5,810,000	-	-	-	-	12,912,000
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	7,102,000	5,810,000	-	-	-	-	12,912,000
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	200,000	-	-	-	-	200,000
Other							-
Total Unrestricted Net Position Utilized	-	200,000	-	-	-	-	200,000
<b>TOTAL NET APPROPRIATIONS</b>	\$ 7,102,000	\$ 5,610,000	\$ -	\$ -	\$ -	\$ -	\$ 12,712,000

\* 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    \$ 292,720.00    \$ 228,350.00    \$ -    \$ -    \$ -    \$ -    \$ 521,070.00

## Debt Service Schedule - Principal

### Willingboro Municipal Utilities Authority

If Authority has no debt X this box

*Fiscal Year Ending in*

	Adopted Budget Year 2020	Proposed Budget Year 2021	<i>Fiscal Year Ending in</i>					Total Principal Outstanding	
			2022	2023	2024	2025	2026		Thereafter
<i>Water</i>									
See Attached	\$ 1,369,000	\$ 1,417,000	\$ 379,000	\$ 379,000	\$ 354,000	\$ 354,000	\$ 359,000	\$ 4,936,555	\$ 8,178,555
Water Meter Project (Estimated)			375,552	478,991	479,741	480,366	480,866	7,184,484	9,480,000
ESIP Project (Estimated)			200,000	100,000	105,000	110,000	110,000	2,030,000	2,655,000
PFOS Project (Estimated)			24,450	186,911	190,036	188,086	186,136	2,953,931	3,729,550
Total Principal	1,369,000	1,417,000	979,002	1,144,902	1,128,777	1,132,452	1,136,002	17,104,970	24,043,105
<i>Sewer</i>									
See Attached	723,000	735,000	671,000	698,000	707,000	673,000	617,000	3,509,004	7,610,004
Grit Removal Project (Estimated)			385,866	491,744	492,369	492,869	493,244	7,364,158	9,720,250
ESIP Project (Estimated)			692,912	866,085	883,210	885,210	881,960	13,265,017	17,474,394
Total Principal	723,000	735,000	1,749,778	2,055,829	2,082,579	2,051,079	1,992,204	24,138,179	34,804,648
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									-
									-
									-
Total Principal	-	-	-	-	-	-	-	-	-
Total Principal	-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	<b>\$ 2,092,000</b>	<b>\$ 2,152,000</b>	<b>\$ 2,728,780</b>	<b>\$ 3,200,731</b>	<b>\$ 3,211,356</b>	<b>\$ 3,183,531</b>	<b>\$ 3,128,206</b>	<b>\$ 41,243,149</b>	<b>\$ 58,847,753</b>

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

	<b>Moody's</b>	<b>Fitch</b>	<b>Standard &amp; Poors</b>
Bond Rating			AA
Year of Last Rating			2016



Payment Date	Water Sewer Series 2016 93.95% 6.05%		Water Sewer 2008 NJEIT Trust 100%		Water Sewer 2008 NJEIT Trust 100%		Water Sewer 2010 NJEIT CW Trust 100%		Water Sewer 2010 NJEIT CW Fund 100%		Water Sewer 2010 NJEIT DW Trust 100%	
	Principal	Interest	Principal	Interest	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee	Principal	Interest
	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
<b>2020 CashTotal</b>												
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
<b>2021 CashTotal</b>												
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
<b>2022 CashTotal</b>												
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
<b>2023 CashTotal</b>												
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
<b>2024 CashTotal</b>												
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		
<b>2025 CashTotal</b>												
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			
<b>2026 CashTotal</b>												
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			
<b>2027 CashTotal</b>												
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			
<b>2028 CashTotal</b>												
2/1/2029									31,314.50			
8/1/2029									62,629.00			
<b>2029 CashTotal</b>												
2/1/2030												
8/1/2030												
<b>2030 CashTotal</b>												
2/1/2031												
8/1/2031												
<b>2031 CashTotal</b>												
2/1/2032												
8/1/2032												
<b>2032 CashTotal</b>												
2/1/2033												
8/1/2033												
<b>2033 CashTotal</b>												
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2/1/2035												
8/1/2035												
<b>2035 CashTotal</b>												
2/1/2036												
8/1/2036												
<b>2036 CashTotal</b>												
2/1/2037												
8/1/2037												
<b>2037 CashTotal</b>												
	2,180,000.00	88,000.00	1,325,000.00	360,350.00	1,017,607.39	60,210.00	570,000.00	75,950.00	939,435.00	32,130.00	145,000.00	14,650.00

Payment Date	Water Sewer 100% 2010 NJEIT DW Fund		Water Sewer 100% 2014 NJEIT CW Trust		Water Sewer 100% 2014 NJEIT CW Fund		Water Sewer 100% 2014 NJEIT DW Trust		Water Sewer 100% 2014 NJEIT DW Fund		Water Sewer 100% 2015 NJEIT CW Trust	
	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee	Principal	Interest
	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
<b>2020 CashTotal</b>												
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
<b>2021 CashTotal</b>												
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
<b>2022 CashTotal</b>												
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
<b>2023 CashTotal</b>												
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
<b>2024 CashTotal</b>												
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
<b>2025 CashTotal</b>												
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
<b>2026 CashTotal</b>												
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
<b>2027 CashTotal</b>												
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
<b>2028 CashTotal</b>												
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
<b>2029 CashTotal</b>												
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
<b>2030 CashTotal</b>												
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
<b>2031 CashTotal</b>												
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
<b>2032 CashTotal</b>												
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
<b>2033 CashTotal</b>												
2/1/2034												700.00
8/1/2034											35,000.00	700.00
<b>2034 CashTotal</b>												
2/1/2035												
8/1/2035												
<b>2035 CashTotal</b>												
2/1/2036												
8/1/2036												
<b>2036 CashTotal</b>												
2/1/2037												
8/1/2037												
<b>2037 CashTotal</b>												
	331,805.49	9,450.00	625,000.00	165,868.88	1,683,985.04	32,340.00	235,000.00	61,757.00	608,795.44	11,970.00	420,000.00	154,700.00

Payment Date	Water Sewer 100%		Water Sewer 100%		Water Sewer 100%		Water Sewer 100%		Water Sewer 100%	
	2015 NJEIT CW Fund		2015 NJEIT DW Trust		2015 NJEIT DW Fund		2017 NJEIT DW Trust		2017 NJEIT DW Fund	
	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee
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
<b>2020 CashTotal</b>										
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
<b>2021 CashTotal</b>										
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
<b>2022 CashTotal</b>										
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
<b>2023 CashTotal</b>										
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
<b>2024 CashTotal</b>										
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
<b>2025 CashTotal</b>										
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
<b>2026 CashTotal</b>										
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
<b>2027 CashTotal</b>										
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
<b>2028 CashTotal</b>										
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
<b>2029 CashTotal</b>										
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
<b>2030 CashTotal</b>										
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
<b>2031 CashTotal</b>										
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
<b>2032 CashTotal</b>										
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
<b>2033 CashTotal</b>										
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
<b>2034 CashTotal</b>										
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
<b>2035 CashTotal</b>										
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
<b>2036 CashTotal</b>										
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
<b>2037 CashTotal</b>										
	897,086.50	22,050.00	250,000.00	90,950.00	530,585.89	13,050.00	2,040,000.00	652,162.56	1,989,258.43	114,210.00



## Debt Service Schedule - Interest

Willingboro Municipal Utilities Authority

If Authority has no debt X this box

	<i>Fiscal Year Ending in</i>								Total Interest Payments Outstanding
	Adopted Budget Year 2020	Proposed Budget Year 2021	2022	2023	2024	2025	2026	Thereafter	
<i>Water</i>									
See Attached	\$ 158,000	\$ 110,000	\$ 82,000	\$ 75,000	\$ 67,000	\$ 61,000	\$ 55,000	\$ 294,196	\$ 744,196
Water Meter Project (Estimated)									-
ESIP Project (Estimated)			66,375	61,375	58,857	56,250	53,500	428,893	725,250
PFOS Project (Estimated)		30,000							30,000
Total Interest Payments	<u>158,000</u>	<u>140,000</u>	<u>148,375</u>	<u>136,375</u>	<u>125,857</u>	<u>117,250</u>	<u>108,500</u>	<u>723,089</u>	<u>1,499,446</u>
<i>Sewer</i>									
See Attached	137,000	120,000	106,000	92,000	77,000	62,000	49,000	119,193	625,193
Grit Removal Project (Estimated)									-
ESIP Project (Estimated)									-
Total Interest Payments	<u>137,000</u>	<u>120,000</u>	<u>106,000</u>	<u>92,000</u>	<u>77,000</u>	<u>62,000</u>	<u>49,000</u>	<u>119,193</u>	<u>625,193</u>
N/A									-
Total Interest Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A									-
Total Interest Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A									-
Total Interest Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A									-
Total Interest Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Interest Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Interest Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL INTEREST ALL OPERATIONS</b>	<u><u>\$ 295,000</u></u>	<u><u>\$ 260,000</u></u>	<u><u>\$ 254,375</u></u>	<u><u>\$ 228,375</u></u>	<u><u>\$ 202,857</u></u>	<u><u>\$ 179,250</u></u>	<u><u>\$ 157,500</u></u>	<u><u>\$ 842,281</u></u>	<u><u>\$ 2,124,638</u></u>

## Net Position Reconciliation

Willingboro Municipal Utilities Authority  
For the Period January 1, 2021 to December 31, 2021

### FY 2021 Proposed Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 9,639,430	\$ 8,687,179					\$ 18,326,609
Less: Invested in Capital Assets, Net of Related Debt (1)	16,715,111	5,606,465					22,321,576
Less: Restricted for Debt Service Reserve (1)	3,942,192	2,922,097					6,864,289
Less: Other Restricted Net Position (1)	100,809	100,809					201,618
Total Unrestricted Net Position (1)	(11,118,682)	57,808	-	-	-	-	(11,060,874)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	4,193,056	2,549,831					6,742,887
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	8,212,574	6,022,554					14,235,128
Plus: Estimated Income (Loss) on Current Year Operations (2)	46,000	267,000					313,000
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	1,332,948	8,897,193	-	-	-	-	10,230,141
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
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 1,332,948	\$ 8,697,193	\$ -	\$ -	\$ -	\$ -	\$ 10,030,141

(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      \$ 304,470    \$ 233,900    \$ -    \$ -    \$ -    \$ -    \$ 538,370

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

# **2021 AUTHORITY BUDGET**

## **Narrative and Information Section**

# 2021 AUTHORITY BUDGET MESSAGE & ANALYSIS

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

### AUTHORITY BUDGET

**FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021**

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

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

**With respect to Revenues:**

Overall, the Authority is budgeting a \$303,000.00 increase in the 2021 budget over the 2020 budget. This is primarily due to the rate increase expected to be implemented at a rate hearing in November 2020. The primary reason for the rate increase is to fund the Authority's 5 year capital plan of \$42,147,350.00.

**With respect to Appropriations:**

Overall, the Authority is budgeting for a \$303,000.00 increase in the 2021 budget over the 2020 budget. This is primarily due to an increase in both capital spending through the Renewal and Replacement Reserve and debt principal payments.

**Water Operation**

Other COPS Expense – Equipment Maintenance (\$33,000, 21.9%) – As a result of aging equipment, the Authority is expecting additional costs related to the repair of that equipment.

**Non-Operating**

Total Interest Payment on Debt – (\$-35,000 -11.90%) – The debt principal continues to be paid off resulting in lower interest payments.

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

The aging population of Willingboro continues to result in decreased usage since senior citizens tend to use less water. In addition, while COVID-19 has effected the local economy, it is not expected to have a large impact on residential or commercial revenues. The Authority has factored in the economic impact into the anticipated revenue for shut off fees.

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

**To fund the Willingboro Township appropriation and to balance the water operations budget in lieu of additional rate increases.**

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

**To help balance the Willingboro Township’s budget.**

5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

**The Authority’s recording of the Net Pension Liability and Net OPEB Liability resulted in the Authority’s unrestricted net position ending the fiscal year in a deficit. If the liabilities were not recorded, the Authority’s unrestricted net position would not be a deficit. The Authority will continue to pay its required contribution which contains an amount to fund its unfunded accrued liability and monitor the investments held by the State Division of Pensions & Benefits in hopes that the liabilities will decrease and eliminate the deficit. If or when the Authority is informed that it must pay its unfunded liabilities, 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.**

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

**The Authority intends to increase the rates as described below at the November rate hearing. The Authority has a 5 year capital plan of \$42,147,350.00 and this rate increase is needed to finance these upgrades.**

Water			
Existing Rates		Proposed Rates	
Residential			
Limit	Rate	Limit	Rate
up to 10000	75.33	up to 10000	77.20
10,000 to 13,000	2.53	10,000 to 13,000	2.66
13,000 to 26,000	6.15	13,000 to 26,000	6.46
> 26,001	7.19	> 26,001	7.55
Commercial			
Limit	Rate	Limit	Rate
up to 10000	121.90	up to 10000	128.00
10,000 to 13,000	6.61	10,000 to 13,000	6.94
13,000 to 26,000	8.34	13,000 to 26,000	8.76
> 26,001	10.06	> 26,001	10.56
Irrigation	4.60	Irrigation	4.83
Bulk Sales	2.89	Bulk Sales	3.06

Sewer			
Existing Rates		Proposed Rates	
Residential			
Limit	Rate	Limit	Rate
up to 10000	57.25	up to 10000	59.25
13,000 to 26,000	4.59	13,000 to 26,000	4.91
> 26,001	5.35	> 26,001	5.72
Commercial			
Limit	Rate	Limit	Rate
up to 10000	66.88	up to 10000	71.56
13,000 to 26,000	5.89	13,000 to 26,000	6.30
> 26,001	7.49	> 26,001	8.01

# AUTHORITY CONTACT INFORMATION

## 2021

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

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

<b>Preparer's Name:</b>	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		

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

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

<b>Name of Auditor:</b>	Kirk Applegate		
Name of Firm:	Bowman & Company, LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	08045
Phone: (ext.)	856-435-6200	Fax:	856-435-0440
E-mail:	kapplegate@bowmanllp.com		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

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

- 1) Provide the number of individuals employed in as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 77
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$2,909,472.90
- 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, 2020 or 2021 deadline has passed 2020 or 2021**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) **Yes** **If "no,"** provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? **No**
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **No**
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **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 individuals listed on Page N-4 (2 of 2).***

**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, the Director of Operations is permitted to use Authority vehicles for personal use**
  - h. Health or social club dues or initiation fees **No**
  - i. Personal services (i.e.: maid, chauffeur, chef) **No**
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? **Yes** *If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)*
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No** *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **No** *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **Yes** *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*



**Willingboro Municipal Utilities Authority  
2021 Budget Informational Questionnaire**

The following is a summary of meal or catering expenses during 2019.

<u>Employee</u>	<u>Description</u>	<u>Amount</u>
	Morton's: AEA March Conference Dinner 2019	\$ 1,474.98
	Donya's Kitchen - 2019 Summer Employee Appreciation	3,491.00
	Morton's: AEA Nov. Conference Dinner 2019	1,093.12
	Deerwood Country Club - 2019 Winter Employee Appreciation	5,835.00
Webster Evans	Food Reimbursement - AEA Nov. 2019	52.38
Robert Barber	Gary Sharp's Retirement	339.89
Nate King	Food Reimbursement	33.98
James Lallo	Food Reimbursement	166.91
James Lallo	Food Reimbursement	25.75
		<u>\$ 12,513.01</u>

The following is a summary of travel expenses for the employees listed on page N-4 during 2019.

Emmanuel Stuppard	Mileage to AEA Academy	\$ 150.69
Diayllo Diggs	AEA Class Mileage Reimbursement March2019	89.53
Webster Evans	AEA Class Mileage Reimbursement March2019	89.85
Emmanuel Stuppard	Mileage Reimbursement - AEA/Class	243.03
Andrew Weber	Mileage Reimbursement - AEA	61.48
Clayton Sills	Mileage Reimbursement - AEA	81.04
Emmanuel Stuppard	Mileage Reimbursement - Class	110.42
T. Wayne Scott	Mileage Reimbursement - AEA	89.25
Emmanuel Stuppard	Mileage Reimbursement - Class	186.83
Emmanuel Stuppard	Mileage Reimbursement - Class	115.22
Webster Evans	Mileage Reimbursement - AEA Nov. 2019	90.01
Andrew Weber	Mileage Reimbursement - AEA Nov. 2019	69.09
T. Wayne Scott	Mileage Reimbursement - AEA Nov. 2019	69.43
Emmanuel Stuppard	Mileage Reimbursement - AEA Nov. 2019	88.43
		<u>\$ 1,534.30</u>

- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **No** If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **No** If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.

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

**WILLINGBORO MUNICIPAL UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021**

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

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

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

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

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

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

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

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

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

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

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

**Willingboro Municipal Utilities Authority**

For the Period January 1, 2021 to December 31, 2021

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	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body <b>(1)</b> 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				\$ 159,390	N/A	\$ 4,996	\$ 33,607	\$ 197,993	None					\$ 197,993	
2	Diallyo Diggs	Finance Director	40	X				95,345	N/A	0	27,988	123,333	None					123,333	
		Director of Ops & Maint				X		89,592	N/A	0	35,826	125,418	None					125,418	
3	Emmanuel Stuppard	Commissioner	2	X				10,749	N/A	0	2,372	13,121	None					13,121	
4	Webster Evans	Commissioner	2	X				9,971	N/A	0	2,201	12,172	None					12,172	
5	T. Wayne Scott	Commissioner	2	X				9,971	N/A	0	2,201	12,172	None					12,172	
6	Carl turner	Commissioner	2	X				9,971	N/A	0	2,201	12,172	None					12,172	
7	Clayton Sills	Commissioner	2	X				9,971	N/A	0	2,201	12,172	None					12,172	
8	Jacqueline Jennings	Commissioner	2	X			X	9,856	N/A	0	2,175	12,031	Willingboro Twp	Councilmember	2	16,701		28,732	
9	Johnson Kolawole	Alt Commissioner	2	X				9,971	N/A	0	2,201	12,172	None					12,172	
10	Charles Green	Alt Commissioner	2	X				9,971	N/A	0	2,201	12,172	None					12,172	
11	Darvis Holley	Commissioner	2	X				115	N/A	0	25	140	Willingboro Twp	Mayor	2	16,774		16,914	
12	James Lallo	Water Plant Supervis	50			X		80,797	N/A	12,626	42,694	136,117	None					136,117	
13	ERNESTO Acevedo	System Maintence Si	50			X		66,573	N/A	26,844	33,227	126,644	None					126,644	
14												0						0	
15												0						0	
<b>Total:</b>								\$ 562,272	\$ -	\$ 44,466	\$ 188,919	\$ 795,657				\$ 33,475	\$ -	\$ 829,132	

(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, 2021 to December 31, 2021

If Not Applicable X this box Below

	# 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)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	18	\$ 9,780	\$ 176,036	20	\$ 10,012	\$ 200,240	\$ (24,204)	-12.1%
Parent & Child	4	16,188	64,752	2	16,789	33,578	31,174	92.8%
Employee & Spouse (or Partner)	5	18,090	90,451	4	18,757	75,028	15,423	20.6%
Family	12	25,983	311,797	14	26,168	366,352	(54,555)	-14.9%
Employee Cost Sharing Contribution (enter as negative - )			(116,897)			(76,428)	(40,469)	53.0%
<b>Subtotal</b>	<b>39</b>		<b>526,140</b>	<b>40</b>		<b>598,770</b>	<b>(72,630)</b>	<b>-12.1%</b>
<b>Commissioners - Health Benefits - Annual Cost</b>								
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!
<b>Subtotal</b>	<b>0</b>		<b>-</b>	<b>0</b>		<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	6	\$ 9,060	54,361	6	\$ 8,142	48,852	5,509	11.3%
Parent & Child	1	6,234	6,234	1	10,150	10,150	(3,916)	-38.6%
Employee & Spouse (or Partner)	16	20,716	331,452	13	24,582	319,566	11,886	3.7%
Family	2	23,568	47,136	5	40,248	201,240	(154,104)	-76.6%
Employee Cost Sharing Contribution (enter as negative - )							-	#DIV/0!
<b>Subtotal</b>	<b>25</b>		<b>439,182</b>	<b>25</b>		<b>579,808</b>	<b>(140,626)</b>	<b>-24.3%</b>
<b>GRAND TOTAL</b>	<b>64</b>		<b>\$ 965,322</b>	<b>65</b>		<b>\$ 1,178,578</b>	<b>\$ (213,256)</b>	<b>-18.1%</b>

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

Yes or No

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

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, 2021 to December 31, 2021

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

**X** Box if Authority has no Compensated Absences

*Legal Basis for Benefit  
(check applicable items)*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
See Attached	1,933.39	\$ 218,344	X	X	X
<b>Total liability for accumulated compensated absences at beginning of current year</b>		<u>\$ 218,344</u>			

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

**Willingboro Municipal Utilities Authority**

For the Period January 1, 2021 to December 31, 2021

<b>Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Compensated Absences at beginning of Current Year</b>	<b>Dollar Value of Accrued Compensated Absence Liability</b>
Acevedo, Ernesto	30.50	\$ 8,970.04
Anderson, Dominic	1.20	139.67
Anderson, Kenneth	155.63	17,753.01
Barber, Robert	56.38	6,379.65
Blaum, Christopher	70.50	8,781.67
Brown, Carlin	14.81	1,074.35
Corley, Brandon	22.25	171.90
Counts, Maurice	24.34	850.42
Cupitt, Brock	17.63	1,590.03
Davis, Dion	13.62	885.95
Diggs, Diallyo	28.19	8,523.20
Eckert, Joshua	96.00	11,491.34
Ercol, Charles	80.44	13,795.95
Ercol, Cody	0.10	4.51
Flethaus, Christopher	20.78	2,767.23
Forrester, Alesha	20.99	2,039.09
Jean-Baptiste, Donya	13.38	466.91
Jones, Dennis	21.08	3,693.85
Khokhar, Raveena	40.56	2,032.41
King, Nathaniel	56.88	2,062.75
King, Pamela	64.38	10,908.29
Lake Jr, William	88.63	15,072.00
Lallo, James	147.13	22,103.43
Lallo, James Jr.	20.81	1,336.03
Martin, Javonn	12.44	1,602.02
McBride, Keith	15.63	804.26
McCloskey, Robert	15.00	1,607.04
McMichael, Anthony	4.12	396.88
Medley Jr., Lewis	11.56	1,854.97
Morant, Eddie	33.00	2,435.45
Morris, Wesley	2.00	239.71
O'Donnell, Patrick	27.45	7,162.50
Potter, Bryan	28.38	3,470.14
Procopio, James	306.50	15,839.91
Robinson, Clyde	2.08	141.89
Satterfield, Jarrid	12.28	1,201.06
Stiehl, Barbara	64.06	8,408.10

**Willingboro Municipal Utilities Authority**

For the Period January 1, 2021 to December 31, 2021

<b>Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Compensated Absences at beginning of Current Year</b>	<b>Dollar Value of Accrued Compensated Absence Liability</b>
Stuppard, Christian	32.69	1,086.29
Stuppard, Emmanuel	55.25	5,842.35
Tarbutton, Joseph	18.44	3,221.68
Torres, Sarah	12.01	841.42
Walker, Joanna	90.31	12,377.92
Walker, Kyle	7.35	599.67
Weber, Andrew	50.00	6,269.39
Wise, Taliek	26.69	47.65
	<u>1,933.39</u>	<u>\$ 218,343.98</u>



## Schedule of Shared Service Agreements

**Willingboro Municipal Utilities Authority**

For the Period

January 1, 2021

to

December 31, 2021

**If No Shared Services X this Box**

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement 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

**Willingboro Municipal Utilities Authority**  
For The Period October 1, 2019 to September 30, 2020

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

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

1 None

2

3

4

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

2021  
WILLINGBORO  
MUNICIPAL  
UTILITIES  
AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

[ X ]

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Willingboro Municipal Utility Authority, on the 21<sup>st</sup> day of October, 2020.

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		

# 2021 CAPITAL BUDGET/PROGRAM MESSAGE

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2021 TO DECEMBER 31, 2021

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

**YES**

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

**YES**

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

**YES**

4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources)

**The proposed capital projects will result in the Authority adjusting its current rate.**

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, 2021 to December 31, 2021

		<i>Funding Sources</i>				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
See Attached	\$ 7,995,600	\$ -	\$ 1,035,600	\$ 6,960,000	\$ -	\$ -
	-					
	-					
Total	<u>7,995,600</u>	<u>-</u>	<u>1,035,600</u>	<u>6,960,000</u>	<u>-</u>	<u>-</u>
<i>Sewer</i>						
See Attached	9,113,550	-	906,000	8,207,550	-	-
	-					
	-					
Total	<u>9,113,550</u>	<u>-</u>	<u>906,000</u>	<u>8,207,550</u>	<u>-</u>	<u>-</u>
<i>N/A</i>	-					
	-					
	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>	-					
	-					
	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>	-					
	-					
	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>	-					
	-					
	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<u><u>\$ 17,109,150</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,941,600</u></u>	<u><u>\$ 15,167,550</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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, 2021 to December 31, 2021

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Replacement of Piping	\$ 50,000		\$ 50,000			
Equipment and Valves	40,000		40,000			
Water Plant Upgrades	283,000		243,000	\$ 40,000		
ESIP Improvements	730,000			730,000		
Admin Software & Equipment	5,000		5,000			
Admin Building Expansion	-					
Replacement of Meters	-					
Well & Tank Rehabilitation	5,475,000		525,000	4,950,000		
Engineering / Contingency	1,412,600		172,600	1,240,000		
<b>Total</b>	<b>7,995,600</b>	<b>-</b>	<b>1,035,600</b>	<b>6,960,000</b>	<b>-</b>	<b>-</b>
<i>Sewer</i>						
Collection Equipment	205,000		205,000			
Treatment Plant Improvements	3,346,000		270,000	3,076,000		
ESIP Plant Improvements	4,930,950			4,930,950		
Pumps Improvements	280,000		280,000			
Engineering / Contingency	351,600		151,000	200,600		
<b>Total</b>	<b>9,113,550</b>	<b>-</b>	<b>906,000</b>	<b>8,207,550</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 17,109,150</b>	<b>\$ -</b>	<b>\$ 1,941,600</b>	<b>\$ 15,167,550</b>	<b>\$ -</b>	<b>\$ -</b>

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

## 5 Year Capital Improvement Plan

### Willingboro Municipal Utilities Authority

For the Period January 1, 2021 to December 31, 2021

*Fiscal Year Beginning in*

	Estimated Total Cost	Current Budget					
		Year 2021	2022	2023	2024	2025	2026
<i>Water</i>							
See Attached	\$ 21,094,000	\$ 7,995,600	\$ 5,364,000	\$ 4,325,200	\$ 1,986,000	\$ 1,375,200	\$ 48,000
	-	-					
	-	-					
Total	<u>21,094,000</u>	<u>7,995,600</u>	<u>5,364,000</u>	<u>4,325,200</u>	<u>1,986,000</u>	<u>1,375,200</u>	<u>48,000</u>
<i>Sewer</i>							
See Attached	21,053,350	9,113,550	4,163,400	3,048,800	1,056,000	2,912,000	759,600
	-	-					
	-	-					
Total	<u>21,053,350</u>	<u>9,113,550</u>	<u>4,163,400</u>	<u>3,048,800</u>	<u>1,056,000</u>	<u>2,912,000</u>	<u>759,600</u>
<i>N/A</i>							
	-	-					
	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>							
	-	-					
	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>							
	-	-					
	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>N/A</i>							
	-	-					
	-	-					
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<u>\$ 42,147,350</u>	<u>\$ 17,109,150</u>	<u>\$ 9,527,400</u>	<u>\$ 7,374,000</u>	<u>\$ 3,042,000</u>	<u>\$ 4,287,200</u>	<u>\$ 807,600</u>

*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, 2021 to December 31, 2021

*Fiscal Year Beginning in*

	<b>Estimated Total Cost</b>	<b>Current Year Proposed Budget</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<i>Water</i>							
Replacement of Piping	\$ 150,000	\$ 50,000		\$ 50,000		\$ 50,000	
Equipment and Valves	227,000	40,000	\$ 105,000	26,000		26,000	\$ 30,000
Water Plant Upgrades	873,000	283,000	430,000	10,000	\$ 120,000	20,000	10,000
ESIP Improvements	730,000	730,000					
Admin Software & Equipment	25,000	5,000	5,000	5,000	5,000	5,000	
Admin Building Expansion	4,000,000	-		4,000,000			
Replacement of Meters	100,000	-		100,000			
Well & Tank Rehabilitation	12,060,000	5,475,000	3,930,000	80,000	1,530,000	1,045,000	
Engineering / Contingency	2,929,000	1,412,600	894,000	54,200	331,000	229,200	8,000
	<u>21,094,000</u>	<u>7,995,600</u>	<u>5,364,000</u>	<u>4,325,200</u>	<u>1,986,000</u>	<u>1,375,200</u>	<u>48,000</u>
<i>Sewer</i>							
Collection Equipment	2,763,000	205,000	1,052,000	386,000	420,000	400,000	300,000
Treatment Plant Improvements	11,347,000	3,346,000	2,560,000	2,463,000	335,000	2,335,000	308,000
ESIP Plant Improvements	4,930,950	4,930,950					
Pumps Improvements	500,000	280,000	120,000		100,000		
Engineering / Contingency	1,512,400	351,600	431,400	199,800	201,000	177,000	151,600
	<u>21,053,350</u>	<u>9,113,550</u>	<u>4,163,400</u>	<u>3,048,800</u>	<u>1,056,000</u>	<u>2,912,000</u>	<u>759,600</u>
<b>TOTAL</b>	<u>\$ 42,147,350</u>	<u>\$ 17,109,150</u>	<u>\$ 9,527,400</u>	<u>\$ 7,374,000</u>	<u>\$ 3,042,000</u>	<u>\$ 4,287,200</u>	<u>\$ 807,600</u>

*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, 2021 to December 31, 2021

		<i>Funding Sources</i>				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
See Attached	\$ 21,094,000	\$ -	\$ 2,298,000	\$ 18,796,000	\$ -	\$ -
	-					
	-					
Total	21,094,000	-	2,298,000	18,796,000	-	-
<i>Sewer</i>						
See Attached	21,053,350	-	4,180,800	16,872,550	-	-
	-					
	-					
Total	21,053,350	-	4,180,800	16,872,550	-	-
<i>N/A</i>						
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
	-					
	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	\$ 42,147,350	\$ -	\$ 6,478,800	\$ 35,668,550	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 42,147,350					
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, 2021 to December 31, 2021

	<u>Estimated Total Cost</u>	<i>Funding Sources</i>				<u>Other Sources</u>
		<u>Unrestricted Net Position Utilized</u>	<u>Renewal &amp; Replacement Reserve</u>	<u>Debt Authorization</u>	<u>Capital Grants</u>	
<i>Water</i>						
Replacement of Piping	\$ 150,000		\$ 150,000			
Equipment and Valves	227,000		227,000			
Water Plant Upgrades	873,000		533,000	\$ 340,000		
ESIP Improvements	730,000			730,000		
Admin Software & Equipment	25,000		25,000			
Admin Building Expansion	4,000,000			4,000,000		
Replacement of Meters	100,000		100,000			
Well & Tank Rehabilitation	12,060,000		880,000	11,180,000		
Engineering / Contingency	2,929,000		383,000	2,546,000		
	<u>21,094,000</u>	-	<u>2,298,000</u>	<u>18,796,000</u>	-	-
<i>Sewer</i>						
Collection Equipment	2,763,000		2,213,000	550,000		
Treatment Plant Improvements	11,347,000		771,000	10,576,000		
ESIP Plant Improvements	4,930,950			4,930,950		
Pumps Improvements	500,000		500,000			
Engineering / Contingency	1,512,400		696,800	815,600		
	<u>21,053,350</u>	-	<u>4,180,800</u>	<u>16,872,550</u>	-	-
Total 5 Year Plan per CB-4	<u>\$ 42,147,350</u>	<u>\$ -</u>	<u>\$ 6,478,800</u>	<u>\$ 35,668,550</u>	<u>\$ -</u>	<u>\$ -</u>
Balance check						

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

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