

***Authority Budget of:***

***Willingboro Municipal Utilities Authority***

**State Filing Year**

**2022**

**ADOPTED COPY**

***For the Period:***

***January 1, 2022***

***to***

***December 31, 2022***

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

**Authority Web Address**

**APPROVED COPY**



***Division of Local Government Services***

# **2022 AUTHORITY BUDGET**

## **Certification Section**

2022

**WILLINGBORO MUNICIPAL UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022**

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

By: Paul D Gwart CPA, RMA Date: 11/30/2021

**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 Gwart CPA, RMA Date: 11/11/2022

## 2022 PREPARER'S CERTIFICATION

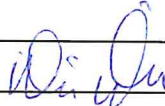
### WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

### AUTHORITY BUDGET

**FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022**

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

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

Preparer's Signature:			
Name:	Diallyo Diggs		
Title:	Acting Executive Director / 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		



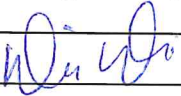
# 2022 APPROVAL CERTIFICATION

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY AUTHORITY BUDGET

**FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022**

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Willingboro Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 30th day of September, 2021.

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

Officer's Signature:			
Name:	Diallyo Diggs		
Title:	Acting Executive Director / 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 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.

**\*The Authority is in the process of launching a new website that will comply with all statutory requirements.**

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

Diallyo Diggs

Title of Officer Certifying compliance

Acting Executive Director / Finance Director

Signature



# 2022 INTRODUCED BUDGET RESOLUTION

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

### RESOLUTION 2021- 9-30-1

**FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022**

WHEREAS, the Annual Budget and Capital Budget for the Willingboro Municipal Utilities Authority for the fiscal year beginning, January 1, 2022 and ending, December 31, 2022 has been presented before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of September 30, 2021; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$13,205,000.00, Total Appropriations, including any Accumulated Deficit if any, of \$13,405,000.00 and Total Unrestricted Net Position utilized of \$200,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$12,836,650.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00

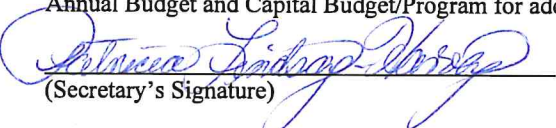
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 September 30, 2021 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, 2022 and ending, December 31, 2022 is hereby approved for introduction; 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 November 17, 2021.

  
(Secretary's Signature)

  
(Date)

Recorded Vote				
Governing Body member:	Aye	Nay	Abstain	Absent
Carl Turner, Chairman	X			
Darvis Holley, Vice Chairman	X			
Webster Evans	X			
T. Wayne Scott				X
Patricia Lindsay Harvey	X			
Kevin McIntosh, Alternate	X			
James Boyer, Alternate				X



**2022 ADOPTION CERTIFICATION**

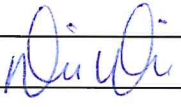
**WILLINGBORO MUNICIPAL UTILITIES AUTHORITY**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022**

**Note: This is filled on for Adoption of the Budget Don't fill in for Introduction of the Budget**

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 17<sup>th</sup> day of, November, 2021.

Officer's Signature:			
Name:	Diallyo Diggs		
Title:	Acting Executive Director / 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		

# 2022 ADOPTED BUDGET RESOLUTION

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY Resolution 12-15-21-1

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

WHEREAS, the Annual Budget and Capital Budget/Program for the Willingboro Municipal Utilities Authority for the fiscal year beginning January 1, 2022 and ending, December 31, 2022 has been presented for adoption before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of November 17, 2021; 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 \$13,205,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$13,405,000.00 and Total Unrestricted Net Position utilized of \$200,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$12,836,650.00 and Total Unrestricted Net Position planned to be utilized 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 November 17, 2021 that the Annual Budget and Capital Budget/Program of the Willingboro Municipal Utilities Authority for the fiscal year beginning, January 1, 2022 and, ending, December 31, 2022 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

  
(Secretary's Signature)

12/15/21  
(Date)

Recorded Vote				
Governing Body member:	Aye	Nay	Abstain	Absent
Carl Turner, Chairman	x			
Darvis Holley, Vice Chairman				x
Webster Evans	x			
T. Wayne Scott				x
Patricia Lindsay Harvey	x			
Kevin McIntosh, Alternate	x			
James Boyer, Alternate				x

# **2022 AUTHORITY BUDGET**

## **Financial Schedules Section**



# SUMMARY

For the Period **Willingboro Municipal Utilities Authority**  
January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget						FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	N/A	N/A	N/A	Total All Operations			
							Total All Operations		
REVENUES									
Total Operating Revenues	\$ 7,234,000	\$ 5,941,000	\$ -	\$ -	\$ -	\$ 13,175,000	\$ 13,222,000	\$ (47,000)	-0.4%
Total Non-Operating Revenues	15,000	15,000	-	-	-	30,000	60,000	(30,000)	-50.0%
Total Anticipated Revenues	7,249,000	5,956,000	-	-	-	13,205,000	13,282,000	(77,000)	-0.6%
APPROPRIATIONS									
Total Administration	1,176,350	1,176,350	-	-	-	2,352,700	2,097,500	255,200	12.2%
Total Cost of Providing Services	3,651,650	2,736,250	-	-	-	6,387,900	6,517,900	(130,000)	-2.0%
Total Principal Payments on Debt Service in Lieu of Depreciation	881,000	947,000	-	-	-	1,828,000	2,152,000	(324,000)	-15.1%
Total Operating Appropriations	5,709,000	4,859,600	-	-	-	10,568,600	10,767,400	(198,800)	-1.8%
Total Interest Payments on Debt	257,000	217,000	-	-	-	474,000	230,000	244,000	106.1%
Total Other Non-Operating Appropriations	1,170,000	1,192,400	-	-	-	2,362,400	2,141,600	220,800	10.3%
Total Non-Operating Appropriations	1,427,000	1,409,400	-	-	-	2,836,400	2,371,600	464,800	19.6%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	7,136,000	6,269,000	-	-	-	13,405,000	13,139,000	266,000	2.0%
Less: Total Unrestricted Net Position Utilized	-	200,000	-	-	-	200,000	200,000	-	0.0%
Net Total Appropriations	7,136,000	6,069,000	-	-	-	13,205,000	12,939,000	266,000	2.1%
ANTICIPATED SURPLUS (DEFICIT)	\$ 113,000	\$ (113,000)	\$ -	\$ -	\$ -	\$ -	\$ 343,000	\$ (343,000)	-100.0%

## Revenue Schedule

Willingboro Municipal Utilities Authority  
For the Period January 1, 2022 to December 31, 2022

	<b>FY 2022 Proposed Budget</b>						<b>FY 2021 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
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential	\$ 5,020,300	\$ 4,134,400					\$ 9,154,700	\$ -	0.0%
Business/Commercial	640,700	515,600					1,156,300	-	0.0%
Industrial							-	-	#DIV/0!
Intergovernmental	972,000	931,000					1,903,000	-	0.0%
Other							-	-	#DIV/0!
Total Service Charges	6,633,000	5,581,000	-	-	-	-	12,214,000	-	0.0%
<i>Connection Fees</i>									
Residential	50,000	50,000					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	-	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	-	0.0%
Elevated Tank Rentals	223,000						223,000	(47,000)	-17.4%
Turn Off/On Fees	58,500	58,500					117,000	-	0.0%
Other Misc Revenue	171,500	251,500					423,000	-	0.0%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Revenue	551,000	310,000	-	-	-	-	861,000	(47,000)	-5.2%
Total Operating Revenues	7,234,000	5,941,000	-	-	-	-	13,175,000	(47,000)	-0.4%
<b>NON-OPERATING REVENUES</b>									
<i>Other Non-Operating Revenues (List)</i>									
							-	-	#DIV/0!
							-	-	#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	15,000	15,000					30,000	(30,000)	-50.0%
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	15,000	15,000	-	-	-	-	30,000	(30,000)	-50.0%
Total Non-Operating Revenues	15,000	15,000	-	-	-	-	30,000	(30,000)	-50.0%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 7,249,000</b>	<b>\$ 5,956,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,205,000</b>	<b>\$ (77,000)</b>	<b>-0.6%</b>

## Prior Year Adopted Revenue Schedule

### Willingboro Municipal Utilities Authority

<i>FY 2021 Adopted Budget</i>							
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	\$ 5,020,300	\$ 4,134,400					\$ 9,154,700
Business/Commercial	640,700	515,600					1,156,300
Industrial							-
Intergovernmental	972,000	931,000					1,903,000
Other							-
Total Service Charges	6,633,000	5,581,000	-	-	-	-	12,214,000
<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	251,500					423,000
							-
							-
							-
							-
							-
							-
Total Other Revenue	598,000	310,000	-	-	-	-	908,000
Total Operating Revenues	7,281,000	5,941,000	-	-	-	-	13,222,000
<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>\$ 7,311,000</b>	<b>\$ 5,971,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,282,000</b>

## Appropriations Schedule

### Willingboro Municipal Utilities Authority

For the Period January 1, 2022 to December 31, 2022

	<b>FY 2022 Proposed Budget</b>						<b>FY 2021 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
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 534,000	\$ 534,000					\$ 1,068,000	\$ 872,000	\$ 196,000 22.5%
Fringe Benefits	230,550	230,550					461,100	450,600	10,500 2.3%
Total Administration - Personnel	764,550	764,550	-	-	-	-	1,529,100	1,322,600	206,500 15.6%
<i>Administration - Other (List)</i>									
Other Admin Expenses (See Attached)	169,350	169,350					338,700	333,100	5,600 1.7%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous Administration*	242,450	242,450					484,900	441,800	43,100 9.8%
Total Administration - Other	411,800	411,800	-	-	-	-	823,600	774,900	48,700 6.3%
Total Administration	1,176,350	1,176,350	-	-	-	-	2,352,700	2,097,500	255,200 12.2%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,398,000	954,000					2,352,000	2,327,800	24,200 1.0%
Fringe Benefits	781,750	619,550					1,401,300	1,571,800	(170,500) -10.8%
Total COPS - Personnel	2,179,750	1,573,550	-	-	-	-	3,753,300	3,899,600	(146,300) -3.8%
<i>Cost of Providing Services - Other (List)</i>									
Other COPS Expenses (See Attached)	1,220,100	921,400					2,141,500	2,047,700	93,800 4.6%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous COPS*	251,800	241,300					493,100	570,600	(77,500) -13.6%
Total COPS - Other	1,471,900	1,162,700	-	-	-	-	2,634,600	2,618,300	16,300 0.6%
Total Cost of Providing Services	3,651,650	2,736,250	-	-	-	-	6,387,900	6,517,900	(130,000) -2.0%
Total Principal Payments on Debt Service in Lieu of Depreciation	881,000	947,000	-	-	-	-	1,828,000	2,152,000	(324,000) -15.1%
Total Operating Appropriations	5,709,000	4,859,600	-	-	-	-	10,568,600	10,767,400	(198,800) -1.8%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	257,000	217,000	-	-	-	-	474,000	230,000	244,000 106.1%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve	1,170,000	992,400					2,162,400	1,941,600	220,800 11.4%
Municipality/County Appropriation		200,000					200,000	200,000	- 0.0%
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	1,427,000	1,409,400	-	-	-	-	2,836,400	2,371,600	464,800 19.6%
<b>TOTAL APPROPRIATIONS</b>	7,136,000	6,269,000	-	-	-	-	13,405,000	13,139,000	266,000 2.0%
<b>ACCUMULATED DEFICIT</b>									
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	7,136,000	6,269,000	-	-	-	-	13,405,000	13,139,000	266,000 2.0%
<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	-	200,000	-	-	-	-	200,000	200,000	- 0.0%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 7,136,000	\$ 6,069,000	\$ -	\$ -	\$ -	\$ -	\$ 13,205,000	\$ 12,939,000	\$ 266,000 2.1%

\* 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 \$ 285,450.00 \$ 242,980.00 \$ - \$ - \$ - \$ - \$ 528,430.00

**Willingboro Municipal Utilities Authority**  
For The Period January 1, 2022 to December 31, 2022

	Proposed Budget Water	Adopted Budget Water	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Other Admin Expense</b>				
Electric	\$ 6,200	\$ 6,500	\$ (300)	-4.6%
Vehicles,Maintenance	750	750	-	0.0%
Equipment Maintenance	17,150	16,300	850	5.2%
Information Management	49,700	46,000	3,700	8.0%
Printing	6,900	7,000	(100)	-1.4%
Postage	17,350	17,500	(150)	-0.9%
Insurance	25,150	27,000	(1,850)	-6.9%
Auditor Fees	33,150	32,500	650	2.0%
NJEIT Admin Fee	13,000	13,000	-	0.0%
	<u>\$ 169,350</u>	<u>\$ 166,550</u>	<u>\$ 2,800</u>	1.7%
<b>Miscellaneous Administration</b>				
Telephone	\$ 10,150	\$ 7,500	\$ 2,650	35.3%
Gas Heat	1,250	1,700	(450)	-26.5%
Gasoline,Fuel & Diesel Oils	250	250	-	0.0%
Building & Site, Maintenance	9,000	10,000	(1,000)	-10.0%
Safety Services	4,400	450	3,950	877.8%
Administrative Repairs	1,950	-	1,950	100%
Misc.Supplies & Expenses	40,500	46,000	(5,500)	-12.0%
Legal Fees	75,400	65,000	10,400	16.0%
Engineer Fees	75,000	62,500	12,500	20.0%
Trustee Fees	11,000	11,000	-	0.0%
Consulting Fees	13,550	16,500	(2,950)	-17.9%
	<u>\$ 242,450</u>	<u>\$ 220,900</u>	<u>\$ 21,550</u>	9.8%

**Willingboro Municipal Utilities Authority**  
For The Period January 1, 2022 to December 31, 2022

	Proposed Budget Water	Adopted Budget Water	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Other COPS Expense</b>				
Telephone	\$ 22,300	\$ 24,500	\$ (2,200)	-9.0%
Electric	484,000	460,000	24,000	5.2%
Equipment Maintenance	220,600	185,300	35,300	19.1%
Insurance	118,800	120,000	(1,200)	-1.0%
Misc.Supplies & Expenses	60,000	60,000	-	0.0%
Safety Services	5,800	5,800	-	0.0%
Chemicals	242,100	235,000	7,100	3.0%
Permits & Fees	37,500	38,200	(700)	-1.8%
Lab Tests & Analyses	29,000	29,000	-	0.0%
	<u>\$ 1,220,100</u>	<u>\$ 1,157,800</u>	<u>\$ 62,300</u>	5.4%
<b>Miscellaneous COPS</b>				
Gas Heat	\$ 17,100	\$ 28,500	\$ (11,400)	-40.0%
Gasoline,Fuel & Diesel Oils	11,000	20,000	(9,000)	-45.0%
Vehicles,Maintenance	20,300	25,000	(4,700)	-18.8%
Maint.Of Bldgs.&Sites	45,500	32,000	13,500	42.2%
Telephone	4,000	2,800	1,200	42.9%
Gasoline,Fuel & Diesel Oils	11,500	21,600	(10,100)	-46.8%
Vehicles,Maintenance	10,100	16,200	(6,100)	-37.7%
Equipment Maintenance	6,700	16,200	(9,500)	-58.6%
Safety Services	1,100	2,300	(1,200)	-52.2%
System Maintenance	500	9,000	(8,500)	-94.4%
Insurance	105,300	65,000	40,300	62.0%
Misc.Supplies & Expenses	18,700	18,500	200	1.1%
	<u>\$ 251,800</u>	<u>\$ 257,100</u>	<u>\$ (5,300)</u>	-2.1%



**Willingboro Municipal Utilities Authority**  
For The Period January 1, 2022 to December 31, 2022

	Proposed Budget Sewer	Adopted Budget Sewer	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Other Admin Expense</b>				
Electric	\$ 6,200	\$ 6,500	\$ (300)	-4.6%
Vehicles, Maintenance	750	750	-	0.0%
Equipment Maintenance	17,150	16,300	850	5.2%
Information Management	49,700	46,000	3,700	8.0%
Printing	6,900	7,000	(100)	-1.4%
Postage	17,350	17,500	(150)	-0.9%
Insurance	25,150	27,000	(1,850)	-6.9%
Auditor Fees	33,150	32,500	650	2.0%
NJEIT Admin Fee	13,000	13,000	550	4.2%
	<u>\$ 169,350</u>	<u>\$ 166,550</u>	<u>\$ 3,350</u>	2.0%
<b>Miscellaneous Administration</b>				
Telephone	\$ 10,150	\$ 7,500	\$ 2,650	35.3%
Gas Heat	1,250	1,700	(450)	-26.5%
Gasoline, Fuel & Diesel Oils	250	250	-	0.0%
Building & Site, Maintenance	9,000	10,000	(1,000)	-10.0%
Safety Services	4,400	450	3,950	877.8%
Administrative Repairs	1,950	-	1,950	#DIV/0!
Misc. Supplies & Expenses	40,500	46,000	(5,500)	-12.0%
Legal Fees	75,400	65,000	10,400	16.0%
Engineer Fees	75,000	62,500	12,500	20.0%
Trustee Fees	11,000	11,000	-	0.0%
Consulting Fees	13,550	16,500	(2,950)	-17.9%
	<u>\$ 242,450</u>	<u>\$ 220,900</u>	<u>\$ 21,550</u>	9.8%

**Willingboro Municipal Utilities Authority**  
For The Period January 1, 2022 to December 31, 2022

	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	249,900	238,000	11,900	5.0%
Vehicles,Maintenance	16,100	15,000	1,100	7.3%
Maint.Of Bldgs.&Sites	36,300	34,500	1,800	5.2%
Equipment Maintenance	138,600	140,000	(1,400)	-1.0%
Insurance	168,800	145,500	23,300	16.0%
Safety Services	10,500	10,500	-	0.0%
Chemicals	82,800	88,000	(5,200)	-5.9%
Sludge Disposal Fees	200,000	200,000	-	0.0%
Chemicals	400	400	-	0.0%
	<u>\$ 921,400</u>	<u>\$ 889,900</u>	<u>\$ 31,500</u>	3.5%
<b>Miscellaneous COPS</b>				
Gas Heat	\$ 17,100	\$ 28,000	\$ (10,900)	-38.9%
Gasoline,Fuel & Diesel Oils	9,500	12,000	(2,500)	-20.8%
System Maintenance	37,500	72,000	(34,500)	-47.9%
Misc.Supplies & Expenses	28,500	32,000	(3,500)	-10.9%
Permits & Fees	58,800	84,000	(25,200)	-30.0%
Lab Tests & Analyses	40,300	25,300	15,000	59.3%
Telephone	900	1,100	(200)	-18.2%
Equipment Maintenance	1,500	1,200	300	25.0%
Misc.Supplies & Expenses	6,000	6,000	-	0.0%
Safety Services	200	300	(100)	-33.3%
Permits & Fees	4,700	4,600	100	2.2%
Tests & Analyses	9,000	12,000	(3,000)	-25.0%
Lab Supplies & Expenses	27,300	35,000	(7,700)	-22.0%
	<u>\$ 241,300</u>	<u>\$ 313,500</u>	<u>\$ (72,200)</u>	-23.0%

## Prior Year Adopted Appropriations Schedule

### Willingboro Municipal Utilities Authority

	FY 2021 Adopted Budget						Total All Operations
	Water	Sewer	N/A	N/A	N/A	N/A	
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 436,000	\$ 436,000					\$ 872,000
Fringe Benefits	225,300	225,300					450,600
Total Administration - Personnel	661,300	661,300	-	-	-	-	1,322,600
<i>Administration - Other (List)</i>							
Other Admin Expenses (See Attached)	166,550	166,550					333,100
							-
							-
							-
Miscellaneous Administration*	220,900	220,900					441,800
Total Administration - Other	387,450	387,450	-	-	-	-	774,900
Total Administration	1,048,750	1,048,750	-	-	-	-	2,097,500
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,349,800	978,000					2,327,800
Fringe Benefits	858,950	712,850					1,571,800
Total COPS - Personnel	2,208,750	1,690,850	-	-	-	-	3,899,600
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expenses (See Attached)	1,157,800	889,900					2,047,700
							-
							-
							-
Miscellaneous COPS*	257,100	313,500					570,600
Total COPS - Other	1,414,900	1,203,400	-	-	-	-	2,618,300
Total Cost of Providing Services	3,623,650	2,894,250	-	-	-	-	6,517,900
Total Principal Payments on Debt Service in Lieu of Depreciation	1,417,000	735,000	-	-	-	-	2,152,000
Total Operating Appropriations	6,089,400	4,678,000	-	-	-	-	10,767,400
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	110,000	120,000	-	-	-	-	230,000
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	1,035,600	906,000					1,941,600
Municipality/County Appropriation		200,000					200,000
Other Reserves							-
Total Non-Operating Appropriations	1,145,600	1,226,000	-	-	-	-	2,371,600
<b>TOTAL APPROPRIATIONS</b>	7,235,000	5,904,000	-	-	-	-	13,139,000
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	7,235,000	5,904,000	-	-	-	-	13,139,000
<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>	\$ 7,235,000	\$ 5,704,000	\$ -	\$ -	\$ -	\$ -	\$ 12,939,000

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

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

## Fiscal Year Ending in

Fiscal Year Ending in									
	Adopted Budget Year 2021	Proposed Budget Year 2022	2023	2024	2025	2026	2027	Thereafter	Total Principal Outstanding
Water									
See Attached			\$	\$	\$	\$	\$	\$	\$
Water Meter Project (Estimated)	1,417,000	379,000	379,000	354,000	354,000	359,000	364,000	2,971,958	5,160,958
ESIP Project (Estimated)		268,000	376,000	381,000	386,000	391,000	396,000	6,042,000	8,240,000
PFOs Project (Estimated)		200,000	100,000	105,000	110,000	110,000	115,000	1,915,000	2,655,000
Total Principal	1,417,000	34,000	234,000	234,000	239,000	239,000	244,000	3,931,000	5,155,000
Sewer									
See Attached									
Grit Removal Project (Estimated)	735,000	671,000	698,000	707,000	673,000	617,000	633,000	2,022,561	6,021,561
ESIP Project (Estimated)		276,000	386,000	391,000	396,000	401,000	401,000	6,199,000	8,450,000
Total Principal	735,000	947,000	1,580,000	1,795,000	1,771,000	1,730,000	1,751,000	20,143,705	29,717,705
N/A									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 2,152,000	\$ 1,828,000	\$ 2,669,000	\$ 2,869,000	\$ 2,860,000	\$ 2,829,000	\$ 2,870,000	\$ 35,003,663	\$ 50,928,663

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

Bond Rating	AAA	Standard & Poor's
Year of Last Rating	2016	



Payment Date	Total Water and Sewer				Water				Pollution			
	Principal	Interest	Total	Admin Fee	Principal	Interest	Total		Principal	Interest	Total	
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	93,964.38	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	93,964.38	960,960.32	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	82,062.60	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		105,996.10	46,003.13	151,999.23	
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		670,947.43	92,006.26	762,953.69	
2/1/2024	163,123.06	72,059.38	235,182.44	12,892.50	74,551.57	33,631.25	111,882.82		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	67,262.60	420,917.25		706,038.00	76,556.26	782,594.26	
2/1/2025	175,934.30	61,364.38	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	61,364.38	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	60,812.60	414,467.25		672,698.44	61,556.26	734,254.70	
2/1/2026	173,584.59	51,909.38	225,503.97	9,270.00	74,551.57	27,306.25	101,857.82		516,994.98	24,603.13	541,598.11	
8/1/2026	801,098.16	51,909.38	853,007.54	9,270.00	284,103.18	27,306.25	311,409.43		616,038.00	49,206.26	665,244.26	
2026 CashTotal	974,692.75	103,818.76	1,078,511.51	18,540.00	368,654.75	54,612.60	423,267.25		535,617.76	19,303.13	554,920.89	
2/1/2027	171,178.41	43,375.38	214,553.79	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		549,089.79	13,778.13	562,867.92	
2027 CashTotal	995,900.35	86,750.76	1,082,651.11	18,540.00	363,654.75	48,144.60	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		643,151.60	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	67,000.02	799,688.95	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	490,226.84	17,518.76	507,745.60	5,925.00	291,982.83	13,665.63	305,648.46		198,244.01	3,853.13	202,097.14	
2032 CashTotal	613,748.37	35,037.52	648,785.89	11,860.00	355,474.23	27,331.26	382,805.49		258,274.14	7,706.26	265,980.40	
2/1/2033	103,586.26	13,526.13	117,112.41	5,925.00	63,491.40	11,234.38	74,725.78		40,094.88	2,293.75	42,388.63	
8/1/2033	451,742.97	13,526.13	465,271.10	5,925.00	281,553.13	11,234.38	292,787.51		170,189.84	2,293.75	172,483.59	
2033 CashTotal	555,329.26	27,056.26	582,385.51	11,860.00	345,044.53	22,468.76	367,513.29		210,284.72	4,587.50	214,872.22	
2/1/2034	48,628.90	9,340.63	57,969.53	4,342.50	48,628.90	8,640.63	57,269.53		-	700.00	700.00	
8/1/2034	287,258.01	9,340.63	296,598.64	4,342.50	252,258.01	8,640.63	260,898.64		35,000.00	700.00	35,700.00	
2034 CashTotal	335,886.91	18,681.26	354,568.17	8,685.00	300,866.91	17,281.26	318,148.17		35,000.00	1,400.00	36,400.00	
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	197,527.22	6,300.00	203,827.22	3,172.50	197,527.22	6,300.00	203,827.22		-	-	-	
2035 CashTotal	234,365.33	12,600.00	246,965.33	6,345.00	234,365.33	12,600.00	246,965.33		-	-	-	
2/1/2036	-	4,275.00	4,275.00	3,172.50	-	4,275.00	4,275.00		-	-	-	
8/1/2036	140,000.00	8,550.00	148,550.00	3,172.50	140,000.00	8,550.00	148,550.00		-	-	-	
2036 CashTotal	140,000.00	12,850.00	152,850.00	6,345.00	140,000.00	12,850.00	152,850.00		-	-	-	
2/1/2037	-	2,175.00	2,175.00	3,172.50	-	2,175.00	2,175.00		-	-	-	
8/1/2037	145,000.00	2,175.00	147,175.00	3,172.50	145,000.00	2,175.00	147,175.00		-	-	-	
2037 CashTotal	145,000.00	4,350.00	149,350.00	6,345.00	145,000.00	4,350.00	149,350.00		-	-	-	
	11,182,518.50	1,140,500.92	12,323,019.42	243,840.00	5,160,957.75	634,794.56	5,795,752.31		6,021,560.75	505,706.36	6,527,267.11	

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 Fund		100%		Water Sewer 2010 NJEIT DW Trust	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
1/1/2021	1,110,000.00	22,200.00																
2/1/2021																		
8/1/2021					125,000	31,112.50	18,785.59	3,345.00	94,260.07	31,112.50	3,345.00	9,000.00	31,314.50	2,677.50	62,629.00	35,000.00	2,025.00	2,025.00
2021 CashTotal																		
2/1/2022																		
8/1/2022					130,000	27,675.00	16,710.04	3,345.00	95,203.50	27,675.00	3,345.00	7,500.00	31,314.50	2,677.50	62,629.00	35,000.00	1,500.00	1,500.00
2022 CashTotal																		
2/1/2023																		
8/1/2023					140,000	24,100.00	14,551.47	3,345.00	99,082.89	24,100.00	3,345.00	5,500.00	31,314.50	2,677.50	62,629.00	35,000.00	800.00	800.00
2023 CashTotal																		
2/1/2024																		
8/1/2024					145,000	20,250.00	12,226.86	3,345.00	99,777.25	20,250.00	3,345.00	3,400.00	31,314.50	2,677.50	62,629.00	5,000.00	100.00	100.00
2024 CashTotal																		
2/1/2025																		
8/1/2025					155,000	16,625.00	10,038.10	3,345.00	103,626.45	16,625.00	3,345.00	1,200.00	31,314.50	2,677.50	62,629.00			
2025 CashTotal																		
2/1/2026																		
8/1/2026					160,000	12,750.00	7,698.39	3,345.00	104,305.72	12,750.00	3,345.00		31,314.50		62,629.00			
2026 CashTotal																		
2/1/2027																		
8/1/2027					170,000	8,750.00	5,283.21	3,345.00	107,528.50	8,750.00	3,345.00		31,314.50		62,629.00			
2027 CashTotal																		
2/1/2028																		
8/1/2028					180,000	4,500.00	2,717.08	3,345.00	111,400.53	4,500.00	3,345.00		31,314.50		62,629.00			
2028 CashTotal																		
2/1/2029																		
8/1/2029																		
2029 CashTotal																		
2/1/2030																		
8/1/2030																		
2030 CashTotal																		
2/1/2031																		
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8/1/2036																		
2036 CashTotal																		
2/1/2037																		
8/1/2037																		
2037 CashTotal																		
	1,110,000.00	22,200.00	1,205,000.00	291,525.00	903,595.65	53,520.00	475,000.00	53,200.00	845,491.50	26,775.00	110,000.00	8,850.00						



[illegible]

Payment Date	2015 NJEIT CW Fund			2015 NJEIT DW Trust			2015 NJEIT DW Fund			2017 NJEIT DW Trust			2017 NJEIT DW Fund		
	Principal	Sewer	100%	Principal	Sewer	100%	Principal	Sewer	100%	Principal	Sewer	100%	Principal	Sewer	100%
			Admin Fee			Interest			Admin Fee			Interest			Admin Fee
11/2021															
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	39,870.50		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	19,935.25		735.00			6,300.00						6,300.00	36,838.11		3,172.50
8/1/2035	39,870.50		735.00			6,300.00				135,000.00		6,300.00	62,527.22		3,172.50
<b>2035 CashTotal</b>															
2/1/2036						4,275.00						4,275.00			
8/1/2036						4,275.00				140,000.00		4,275.00			
<b>2036 CashTotal</b>															
2/1/2037						2,175.00						2,175.00			
8/1/2037						2,175.00				145,000.00		2,175.00			
<b>2037 CashTotal</b>															
	705,852.75		20,580.00	240,000.00		79,950.00	495,213.51		12,180.00	1,980,000.00		581,725.06	1,646,566.09		107,865.00

# Debt Service Schedule - Interest

Willingboro Municipal Utilities Authority

If Authority has no debt X this box

☐

	Adopted Budget Year 2021	Proposed Budget Year 2022	Fiscal Year Ending in					Total Interest Payments Outstanding
			2023	2024	2025	2026	2027	Thereafter
<b>Water</b>								
See Attached								
Water Meter Project (Estimated)	\$ 110,000	\$ 82,000	\$ 75,000	\$ 67,000	\$ 61,000	\$ 55,000	\$ 49,000	\$ 245,795
ESIP Project (Estimated)		108,000	104,000	100,000	96,000	91,000	87,000	654,000
PFOS Project (Estimated)		67,000	62,000	59,000	57,000	54,000	51,000	375,250
Total Interest Payments	110,000	257,000	68,000	65,000	62,000	59,000	57,000	479,500
<b>Sewer</b>								
See Attached								
Grit Removal Project (Estimated)	120,000	106,000	92,000	77,000	62,000	49,000	39,000	80,706
ESIP Project (Estimated)		111,000	107,000	103,000	98,000	93,000	89,000	669,250
Total Interest Payments	120,000	217,000	198,000	190,000	182,000	174,000	166,000	1,338,250
<b>N/A</b>								
Total Interest Payments	-	-	-	-	-	-	-	-
<b>N/A</b>								
Total Interest Payments	-	-	-	-	-	-	-	-
<b>N/A</b>								
Total Interest Payments	-	-	-	-	-	-	-	-
<b>N/A</b>								
Total Interest Payments	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OPERATIONS</b>								
Total Interest Payments	\$ 230,000	\$ 474,000	\$ 706,000	\$ 661,000	\$ 618,000	\$ 575,000	\$ 538,000	\$ 3,842,751
								\$ 7,414,751



# Net Position Reconciliation

Willingboro Municipal Utilities Authority

For the Period

January 1, 2022

to

December 31, 2022

## FY 2022 Proposed Budget

### TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)

Less: Invested in Capital Assets, Net of Related Debt (1)  
 Less: Restricted for Debt Service Reserve (1)  
 Less: Other Restricted Net Position (1)  
 Total Unrestricted Net Position (1)  
 Less: Designated for Non-Operating Improvements & Repairs  
 Less: Designated for Rate Stabilization  
 Less: Other Designated by Resolution  
 Plus: Accrued Unfunded Pension Liability (1)  
 Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)  
 Plus: Estimated Income (Loss) on Current Year Operations (2)  
 Plus: Other Adjustments (attach schedule)

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
\$	11,665,357	\$ 9,365,421					\$ 21,030,778
	18,043,119	5,145,878					23,188,997
	3,990,468	3,011,654					7,002,123
	102,741	102,741					205,481
	(10,470,971)	1,105,148	-	-	-	-	(9,365,823)
	4,098,146	2,364,315					6,462,461
	8,212,574	6,022,554					14,235,128
	113,000	(113,000)					-
							-

### UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

Unrestricted Net Position Utilized to Balance Proposed Budget  
 Unrestricted Net Position Utilized in Proposed Capital Budget  
 Appropriation to Municipality/County (3)

Total Unrestricted Net Position Utilized in Proposed Budget

1,952,749	9,379,017	-	-	-	-	-	11,331,766
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	200,000	-	-	-	-	-	200,000
-	200,000	-	-	-	-	-	200,000
\$ 1,952,749	\$ 9,179,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,131,766

### PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR

#### Last issued Audit Report (4)

(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

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

# **2022 AUTHORITY BUDGET**

## **Narrative and Information Section**

# 2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

### AUTHORITY BUDGET

**FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022**

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

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

With respect to Revenues:

Overall, the Authority is budgeting a \$77,000.00 decrease in the 2022 budget over the 2021 budget. This is primarily due to the decreased interest rate and a decrease in elevated tank rentals due to consolidation within the cell phone industry.

With respect to Appropriations:

Overall, the Authority is budgeting for a \$266,000.00 increase in the 2022 budget over the 2021 budget. This is primarily due to an anticipated increase in debt service interest payments.

Administration – Salary & Wages (\$196,000, 22.5%) – The Authority is anticipating adding new positions.

Cost of Providing Service – Fringe Benefits (-\$170,500, -10.8%) – The increase in health insurance was not as much as expected in 2021 so as a result the Authority experienced a savings in this appropriation.

Cost of Providing Service – Sewer – Insurance (\$23,300, 16.0%) – The Authority has reallocated the operations that insurance has been charged to, which resulted in the increase to the sewer operation.

Cost of Providing Service – Water – Equipment Maintenance (\$35,300, 19.1%) – The increasing age in the Authority's water equipment has a resulted in increasing maintenance costs

Total Principal Payment on Debt – (\$-324,000, -15.1%) – The debt principal continues to be paid off resulting in lower principal requirements.

Non-Operating

Total Interest Payment on Debt – (\$474,000, 106.1%) – The Authority has planned several debt issues, which has resulted in increased interest appropriations.

Renewal & Replacement Reserve – (\$220,800, 11.4%) – The Authority had a few projects delayed from their 2021 budget that resulted in the projected being moved to 2022.



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 Authority has experiences additional residential usage as a result of COVID-19 and people being at home more, but usage is expected to return to normal and the 2022 budget is based on normal expected usage.

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.

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 does not intend to increase the rates as part of their 2022 budget.

## AUTHORITY CONTACT INFORMATION

### 2022

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		
<b>Address:</b>	433 John F. Kennedy Way		
<b>City, State, Zip:</b>	Willingboro	NJ	08046-2119
<b>Phone: (ext.)</b>	609-877-2900	<b>Fax:</b>	609-835-4645

<b>Preparer's Name:</b>	Diallyo Diggs		
<b>Preparer's Address:</b>	433 John F. Kennedy Way		
<b>City, State, Zip:</b>	Willingboro	NJ	08046-2119
<b>Phone: (ext.)</b>	609-877-2900	<b>Fax:</b>	609-835-4645
<b>E-mail:</b>	<a href="mailto:DDiggs@wmua.info">DDiggs@wmua.info</a>		

<b>Chief Executive Officer:(1)</b>	Diallyo Diggs		
<b>Phone: (ext.)</b>	609-877-2900	<b>Fax:</b>	609-835-4645
<b>E-mail:</b>	<a href="mailto:DDiggs@wmua.info">DDiggs@wmua.info</a>		

<b>Chief Financial Officer(1)</b>	Diallyo Diggs		
<b>Phone: (ext.)</b>	609-877-2900	<b>Fax:</b>	609-835-4645
<b>E-mail:</b>	<a href="mailto:DDiggs@wmua.info">DDiggs@wmua.info</a>		

<b>Name of Auditor:</b>	Kirk Applegate		
<b>Name of Firm:</b>	Bowman & Company, LLP		
<b>Address:</b>	601 White Horse Road		
<b>City, State, Zip:</b>	Voorhees	NJ	08043
<b>Phone: (ext.)</b>	856-435-6200	<b>Fax:</b>	856-435-0440
<b>E-mail:</b>	kapplegate@bowman.cpa		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

**FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022**

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: 60
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$2,764,058.76
- 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) **No, Darvis Holley and James Boyer** **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)***



- 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.

*(This page is directions for filling in page (N-4 (2-of 2)) (No answers should be entered on this page)*

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

**WILLINGBORO MUNICIPAL UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022**

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

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

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

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

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

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

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

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

**Reportable compensation:** (Use the Most Recent W-2 available 2020 or 2021. 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, 2022, the most recent W-2 and 1099 should be used 2021 or 2020 (60 days prior to start of budget year is November 1, 2021, with 2020 being the most recent calendar year ended), and for fiscal years ending June 30, 2022, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2022, with 2021 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.

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

The following is a summary of meal or catering expenses during 2020.

<u>Employee</u>	<u>Description</u>	<u>Amount</u>
	Morton's: AEA March Conference Dinner 2020	\$ 1,125.60
Emmanuel Stuppard	Food for staff	68.44
James Lallo	Food for staff	135.38
Chris Felthaus	Food for staff	43.04
		<u>\$ 1,372.46</u>

The following is a summary of travel expenses for the employees listed on page N-4 during 2020.

Webster Evans	AEA Mileage Reimbursement March 2020	\$ 94.33
T. Wayne Scott	AEA Mileage Reimbursement March 2020	92.77
Kevin McIntosh	AEA Mileage Reimbursement March 2020	91.85
Darvis Holley	AEA Mileage Reimbursement March 2020	90.42
Patricia Lindsay - Harvey	AEA Mileage Reimbursement March 2020	92.72
Carl Turner	AEA Mileage Reimbursement March 2020	91.97
Johnson Kolawole	AEA Mileage Reimbursement March 2020	94.33
Diallyo Diggs	AEA Mileage Reimbursement March 2020	94.15
Chris Felthaus	Mileage Reimbursement - Class	26.80
Emmanuel Stuppard	AEA Mileage Reimbursement March 2020	85.10
Emmanuel Stuppard	AC MUA meeting	87.06
Emmanuel Stuppard	meeting western monmouth	45.43
		<u>\$ 986.93</u>

For the Period	January 1, 2022	to	December 31, 2022
<b>Willingboro Municipal Utilities Authority</b>			

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



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

For the Period January 1, 2022 to December 31, 2022  
 Willingboro Municipal Utilities Authority

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 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 Joseph Tarbutton	Supervisor 2	40	x	x	x	x	x	\$ 73,810	N/A	\$ 141	\$ 32,394	\$ 106,345	None					\$ 106,345
2 Christopher Faltahus	System Maintenance Si	40	x	x	x	x	x	\$ 78,846	N/A	\$ 18,456	\$ 43,021	\$ 140,323	None					\$ 140,323
3 Charles Ercol	PCP Operator	40	x	x	x	x	x	\$ 78,176	N/A	\$ 10,266	\$ 42,442	\$ 130,884	None					\$ 130,884
4 William Lake	Supervisor 1	40	x	x	x	x	x	\$ 73,118	N/A	\$ 822	\$ 39,613	\$ 113,553	None					\$ 113,553
5 Pamela King	Cashier	40	x	x	x	x	x	\$ 65,847	N/A		\$ 38,861	\$ 104,707	None					\$ 104,707
6												0						0
7												0						0
8												0						0
9												0						0
10												0						0
11												0						0
12												0						0
13												0						0
14												0						0
15												0						0
Total:												\$ 369,798	\$ -	\$ 29,685	\$ 196,330	\$ 595,813	\$ -	\$ 595,813

(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, 2022

to

December 31, 2022

If Not Applicable X this box Below

Annual Cost											
	# of Covered Members (Medical & Rx) Proposed Budget	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	16	\$ 10,993	\$ 175,889	18	\$ 9,780	\$ 176,036	\$ (147)	-0.1%			
Parent & Child	4	19,678	78,710	4	16,188	64,752	13,958	21.6%			
Employee & Spouse (or Partner)	4	21,986	87,945	5	18,090	90,451	(2,507)	-2.8%			
Family	11	30,671	337,377	12	25,983	311,797	25,580	8.2%			
Employee Cost Sharing Contribution (enter as negative - )			(113,361)			(116,897)	3,536	-3.0%			
Subtotal	35		566,561	39		526,140	40,421	7.7%			
Commissioners - Health Benefits - Annual Cost											
Single Coverage			-			-	-	#DIV/0!			
Parent & Child			-			-	-	#DIV/0!			
Employee & Spouse (or Partner)			-			-	-	#DIV/0!			
Family			-			-	-	#DIV/0!			
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	#DIV/0!			
Subtotal	0		-	0		-	-	#DIV/0!			
Retirees - Health Benefits - Annual Cost											
Single Coverage	8	\$ 4,968	39,744	6	\$ 9,060	54,361	(14,617)	-26.9%			
Parent & Child	3	14,851	44,554	1	6,234	6,234	38,320	614.7%			
Employee & Spouse (or Partner)	15	23,123	346,842	16	20,716	331,452	15,390	4.6%			
Family	0	-	-	2	23,568	47,136	(47,136)	-100.0%			
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	#DIV/0!			
Subtotal	26		431,140	25		439,182	(8,042)	-1.8%			
GRAND TOTAL	61		\$ 997,700	64		\$ 965,322	\$ 32,378	3.4%			
Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)											
Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box)											
Yes											
Yes											
Yes or No											
Yes or No											

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

Yes	Yes or No
Yes	Yes or No

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



**Willingboro Municipal Utilities Authority**  
For the Period      January 1, 2022      to      December 31, 2022

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability
Anderson, Dominic	3.02	\$ 266.91
Anderson, Kenneth	152.13	17,709.67
Barber, Robert	49.88	6,519.00
Blaum, Christopher	71.00	8,678.42
Campolongo, Robert	2.08	146.18
Corley, Brandon	30.50	3,253.34
Counts, Maurice	36.41	3,697.20
Cupitt, Brock	21.88	2,157.83
Davis, Dion	27.99	1,905.08
Diggs, Diallyo	51.19	15,471.16
Eckert, Joshua	123.00	16,110.21
Ercol, Cody	2.35	403.02
Flethaus, Christopher	47.78	7,321.15
Forrester, Alesha	29.49	1,917.65
Jean-Baptiste, Donya	26.38	1,786.43
Khokhar, Raveena	48.31	2,749.76
King, Nathaniel	72.88	7,867.76
King, Pamela	90.88	16,987.88
Lake Jr, William	101.88	18,906.14
Lallo, James	175.56	28,087.97
Lallo, James Jr.	39.32	2,156.28
Martin, Javonn	31.44	4,394.29
McCloskey, Robert	32.50	4,092.16
McMichael, Anthony	11.62	69.31
Medley Jr., Lewis	8.69	1,659.85
Moore, Branden	8.27	1,047.23
Morant, Eddie	42.38	2,926.59
Potter, Bryan	24.88	3,707.25
Procopio, James	306.00	16,041.38
Satterfield, Jarrid	24.28	2,718.09
Stiehl, Barbara	89.25	13,358.99
Stuppard, Christian	53.25	2,667.01
Stuppard, Emmanuel	65.25	7,256.20
Tarbutton, Joseph	34.38	6,944.29
Torres, Sarah	34.26	3,431.34
Walker, Joanna	112.06	17,582.76
Walker, Kyle	7.03	349.90



**Willingboro Municipal Utilities Authority**

For the Period January 1, 2022 to December 31, 2022

<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>
Weber, Andrew	74.50	29,346.22
Wise, Taliek	36.06	838.93
	<u>2,199.94</u>	<u>\$ 282,530.84</u>

## Schedule of Shared Service Agreements

For the Period January 1, 2022 to Willingboro Municipal Utilities Authority December 31, 2022

**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.*

[illegible]

**Willingboro Municipal Utilities Authority**  
For The Period October 1, 2020 to September 30, 2021

**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.)

2022  
WILLINGBORO  
MUNICIPAL  
UTILITIES  
AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM



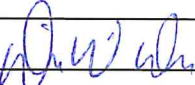
# 2022 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

[ X ]

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Willingboro Municipal Utilities Authority, on the 30<sup>th</sup> day of September, 2021.

Officer's Signature:			
Name:	Diallyo Diggs		
Title:	Acting Executive Director / 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		

# 2022 CAPITAL BUDGET/PROGRAM MESSAGE

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2022 TO DECEMBER 31, 2022

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

**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 issuing additional debt.**

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, 2022 to December 31, 2022

		<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	\$ 5,650,000	\$ -	\$ 1,170,000	\$ 4,480,000	\$ -	\$ -
	-					
	-					
Total	5,650,000	-	1,170,000	4,480,000	-	-
<i>Sewer</i>						
See Attached	7,186,650	-	992,400	6,194,250	-	-
	-					
	-					
Total	7,186,650	-	992,400	6,194,250	-	-
N/A	-					
	-					
	-					
Total	-	-	-	-	-	-
N/A	-					
	-					
	-					
Total	-	-	-	-	-	-
N/A	-					
	-					
	-					
Total	-	-	-	-	-	-
N/A	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 12,836,650</b>	<b>\$ -</b>	<b>\$ 2,162,400</b>	<b>\$ 10,674,250</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.

**Willingboro Municipal Utilities Authority**  
For the Period January 1, 2022 to December 31, 2022

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
Replacement of Piping	\$ -					
Equipment and Vehicles	110,000		\$ 110,000			
Water Plant Upgrades	375,000		335,000	\$ 40,000		
ESIP Improvements	-					
Admin Software & Equipment	-					
Admin Building Expansion	-					
Replacement of Meters	-					
Well & Tank Rehabilitation	4,230,000		530,000	3,700,000		
Engineering / Contingency	935,000		195,000	740,000		
Total	5,650,000	-	1,170,000	4,480,000	-	-
Sewer						
Collection Equipment	900,000		350,000	550,000		
Treatment Plant Improvements	2,661,000		355,000	2,306,000		
ESIP Plant Improvements	3,083,250			3,083,250		
Pumps Improvements	120,000		120,000			
Engineering / Contingency	422,400		167,400	255,000		
Total	7,186,650	-	992,400	6,194,250	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 12,836,650	\$ -	\$ 2,162,400	\$ 10,674,250	\$ -	\$ -

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, 2022 to December 31, 2022

*Fiscal Year Beginning in*

	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027
<i>Water</i>							
See Attached	\$ 20,782,000	\$ 5,650,000	\$ 4,825,200	\$ 3,986,000	\$ 1,375,200	\$ 2,437,600	\$ 2,508,000
	-	-					
	-	-					
	-	-					
Total	20,782,000	5,650,000	4,825,200	3,986,000	1,375,200	2,437,600	2,508,000
<i>Sewer</i>							
See Attached	24,482,000	7,186,650	8,063,750	2,876,000	2,763,200	819,600	2,772,800
	-	-					
	-	-					
	-	-					
Total	24,482,000	7,186,650	8,063,750	2,876,000	2,763,200	819,600	2,772,800
N/A	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
N/A	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
N/A	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
N/A	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 45,264,000</b>	<b>\$ 12,836,650</b>	<b>\$ 12,888,950</b>	<b>\$ 6,862,000</b>	<b>\$ 4,138,400</b>	<b>\$ 3,257,200</b>	<b>\$ 5,280,800</b>

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

**Willingboro Municipal Utilities Authority**  
For the Period January 1, 2022 to December 31, 2022

			Fiscal Year Beginning in					
	Estimated Total		Current Budget					
	Cost		Year 2022	2023	2024	2025	2026	2027
Water								
Replacement of Piping	\$ 2,286,000	\$ -	\$ 176,000	\$ 2,000,000	\$ 50,000	\$ 30,000	\$ 30,000	
Equipment and Vehicles	136,000	110,000			26,000			
Water Plant Upgrades	728,000	375,000	10,000	120,000	20,000	168,000	35,000	
ESIP Improvements	-	-						
Admin Software & Equipment	20,000	-	5,000	5,000	5,000		5,000	
Admin Building Expansion	4,000,000	-	4,000,000					
Replacement of Meters	-	-						
Well & Tank Rehabilitation	11,405,000	4,230,000	580,000	1,530,000	1,045,000	2,000,000	2,020,000	
Engineering / Contingency	2,207,000	935,000	54,200	331,000	229,200	239,600	418,000	
	20,782,000	5,650,000	4,825,200	3,986,000	1,375,200	2,437,600	2,508,000	
Sewer								
Collection Equipment	2,308,000	900,000	336,000	270,000	276,000	250,000	276,000	
Treatment Plant Improvements	12,545,000	2,661,000	2,563,000	2,335,000	2,335,000	308,000	2,343,000	
ESIP Plant Improvements	8,014,200	3,083,250	4,930,950					
Pumps Improvements	340,000	120,000	20,000	100,000		100,000		
Engineering / Contingency	1,274,800	422,400	213,800	171,000	152,200	161,600	153,800	
	24,482,000	7,186,650	8,063,750	2,876,000	2,763,200	819,600	2,772,800	
TOTAL	\$ 45,264,000	\$ 12,836,650	\$ 12,888,950	\$ 6,862,000	\$ 4,138,400	\$ 3,257,200	\$ 5,280,800	

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, 2022                      to                      December 31, 2022

		<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		\$ 20,782,000	\$ -	\$ 2,166,000	\$ 18,616,000	\$ - \$ -
		-				
		-				
		-				
Total		<u>20,782,000</u>	<u>-</u>	<u>2,166,000</u>	<u>18,616,000</u>	<u>-</u> <u>-</u>
<i>Sewer</i>						
See Attached		24,482,000	-	3,406,800	21,075,200	- -
		-				
		-				
		-				
Total		<u>24,482,000</u>	<u>-</u>	<u>3,406,800</u>	<u>21,075,200</u>	<u>-</u> <u>-</u>
N/A		-				
		-				
		-				
		-				
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u> <u>-</u>
N/A		-				
		-				
		-				
		-				
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u> <u>-</u>
N/A		-				
		-				
		-				
		-				
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u> <u>-</u>
N/A		-				
		-				
		-				
		-				
Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u> <u>-</u>
<b>TOTAL</b>		<u>\$ 45,264,000</u>	<u>\$ -</u>	<u>\$ 5,572,800</u>	<u>\$ 39,691,200</u>	<u>\$ -</u> <u>\$ -</u>
Total 5 Year Plan per CB-4		<u>\$ 45,264,000</u>				
Balance check			- If amount is other than zero, verify that projects listed above match projects listed on CB-4.			

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

**Willingboro Municipal Utilities Authority**  
For the Period January 1, 2022 to December 31, 2022

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Replacement of Piping	\$ 2,286,000		\$ 286,000	\$ 2,000,000		
Equipment and Vehicles	136,000		136,000			
Water Plant Upgrades	728,000		688,000	40,000		
ESIP Improvements	-					
Admin Software & Equipment	20,000		20,000			
Admin Building Expansion	4,000,000			4,000,000		
Replacement of Meters	-					
Well & Tank Rehabilitation	11,405,000		675,000	10,730,000		
Engineering / Contingency	2,207,000		361,000	1,846,000		
	<u>20,782,000</u>	-	2,166,000	18,616,000	-	-
<i>Sewer</i>						
Collection Equipment	2,308,000		1,758,000	550,000		
Treatment Plant Improvements	12,545,000		739,000	11,806,000		
ESIP Plant Improvements	8,014,200			8,014,200		
Pumps Improvements	340,000		340,000			
Engineering / Contingency	1,274,800		569,800	705,000		
	<u>24,482,000</u>	-	3,406,800	21,075,200	-	-
Total 5 Year Plan per CB-4	<u>\$ 45,264,000</u>	<u>\$ -</u>	<u>\$ 5,572,800</u>	<u>\$ 39,691,200</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.