

Fiscal Year

Start Year

2023

-

End Year

2023

***Authority Budget of:
Willingboro Municipal Utilities Authority***

State Filing Year

2023

ADOPTED COPY

For the Period:

January 1, 2023

to

December 31, 2023

www.wmua.info

Authority Web Address



Division of Local Government Services

**2023 AUTHORITY BUDGET
CERTIFICATION SECTION**

2023

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Cress CPA, RND Date: 3/14/2023

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Cress CPA, RND Date: 3/14/2023

2023 PREPARER'S CERTIFICATION

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

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

Preparer's Signature:	jmackie@wmua.info
Name:	James Mackie
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:	jmackie@wmua.info

AUTHORITY INTERNET WEBSITE CERTIFICATION

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

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

Name of Officer Certifying Compliance: James Mackie
Title of Officer Certifying Compliance: Acting Executive Director / Finance Director
Signature: jmackie@wmua.info

2023 APPROVAL CERTIFICATION

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Willingboro Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 27, 2022.

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

Officer's Signature:	jmackie@wmua.info
Name:	James Mackie
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:	jmackie@wmua.info

2023 ADOPTION CERTIFICATION

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2023 to December 31, 2023

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Willingboro Municipal Utilities Authority, pursuant to N.J.A.C on December 21, 2022.

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

2023 ADOPTED BUDGET RESOLUTION

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

WHEREAS, the Annual Budget and Capital Budget/Program for the Willingboro Municipal Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 has been presented for adoption before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of December 21, 2022; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$17,126,400.00, Total Appropriations, including any Accumulated Deficit, if any, of \$17,168,400.00, and Total Unrestricted Net Position utilized of \$200,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$70,366,500.00 and Total Unrestricted Net Position Utilized of \$500,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Willingboro Municipal Utilities Authority at an open public meeting held on December 21, 2022 that the Annual Budget and Capital Budget/Program of the Willingboro Municipal Utilities Authority for the fiscal year beginning January 01, 2023 and ending December 31, 2023 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

sanderson@wmua.info
(Secretary's Signature)

12/21/2022
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Carl Turner, Chairman	X			
Darvis Holley, Vice Chairman	X			
Webster Evans	X			
Patricia Lindsay-Harvey	X			
Kevin McIntosh	X			
James Boyer, Alternate				
William Weston, Alternate				

**2023 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

1. Complete a brief statement on the Fiscal Year 2023 proposed Annual Budget and make comparison to the Fiscal Year 2022 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

See the attached document for the Authority's response.

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

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 2023 budget is based on normal expected usage.

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

To fund the Willingboro Township appropriation.

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

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

To help balance the Willingboro Township's budget.

5. The proposed budget must not reflect an anticipated deficit from 2023 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

The Authority's recording of the Net Pension Liability and Net OPEB Liability as a result of GASB Statement 68 & 75 resulted in the Authority's unrestricted net position being a deficit at year end. If the liabilities were not recorded, the Authority's unrestricted net position would not be a deficit. The Authority will continue to pay its contractually required contribution. If or when the Authority is informed that it must pay its unfunded liability, it will then address how the liability will be funded and the impact it will have on its rates. It would best serve the Authority and its rate payers, if the deficit was eliminated over a five to ten-year span.

The water operation has a projected deficit of \$1,437,333. The estimated income on current year operations for the 2023 budget is \$1,000,000, which is more than two-thirds of the deficit. The Authority plans to eliminate the remaining deficit in the 2024 budget.

(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?

2023 AUTHORITY BUDGET MESSAGE & ANALYSIS

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

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

Water Rates		
<u>No Proposed Changes</u>	<u>2023</u>	
	<u>Residential</u>	<u>Commercial</u>
<u>Minimum Charge (Quarterly) (includes 10,000 gallons)</u>	\$ 79.52	\$ 131.84
<u>Usage Charge (per 1,000 gallons)</u>		
Tier 1 (10,001 - 13,000 gallons per quarter)	6.65	9.02
Tier 2 (13,001 - 26,000 gallons per quarter)	6.65	9.02
Tier 3 (Over 26,001 gallons per quarter)	7.78	10.88
<i>Pools & Irrigation</i>		4.97
<i>Mt. Laurel Wholesale Rate</i>		3.18
Sewer Rates		
<u>PROPOSED CHANGES</u>	<u>2023</u>	
	<u>Residential</u>	<u>Commercial</u>
<u>Minimum Charge (Quarterly) (includes 10,000 gallons)</u>	\$ 69.11	83.46
<u>Usage Charge (per 1,000 gallons)</u>		
Tier 1 (10,001 - 26,000 gallons per quarter)	5.72	7.35
Tier 2 (Over 26,000 gallons per quarter)	6.67	9.34

AUTHORITY CONTACT INFORMATION

2023

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

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

Preparer's Name:	James Mackie		
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:	jmackie@wmua.info		

Chief Executive Officer*	James Mackie		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	609-877-2900	Fax:	609-835-4645
E-mail:	jmackie@wmua.info		

Chief Financial Officer*	James Mackie		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	609-877-2900	Fax:	609-835-4645
E-mail:	jmackie@wmua.info		

Name of Auditor:	L. Jarred Corn		
Name of Firm:	Bowman & Company LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	08043
Phone: (ext.)	856-435-6200	Fax:	
E-mail:	jcorn@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

67

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

\$ 2,532,779.00

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

5

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

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

2

(Maximum is 2)

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

N/A

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

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

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

No

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

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

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

No

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

No

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

No

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

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

No

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

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

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

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

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

- | | |
|---|-----|
| a. First class or charter travel | 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 |
| 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", provide a description of the transaction including the name and position of the individual and the amount expended.

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

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

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

16. Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? Yes
If "yes", provide explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

9. 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.

10. The Authority paid for the following meals during 2021:

Name	Amount	Description
N/A	2,177.70	Morton's: AEA Conference Dinner 11/2021
Emmanuel Stuppard	68.44	Food for staff
Webster Evans	83.22	Lunch 10/19/21

11. The Authority paid the following travel expenditures during 2021:

Name	Amount	Description
Gary Sharp	112.72	mileage for class
Darvis Holley	304.00	AEA Conference Lodging 11/2021
Carl Turner	304.00	AEA Conference Lodging 11/2021
Webster Evans	416.06	AEA Mileage & Conference Lodging 11/2021
Patricia Lindsay - Harvey	366.72	AEA Mileage & Conference Lodging 11/2021
Kevin McIntosh	304.00	AEA Conference Lodging 11/2021
T Wayne Scott	304.00	AEA Conference Lodging 11/2021
Diallyo Diggs	304.00	AEA Conference Lodging 11/2021
Emmanuel Stuppard	304.00	AEA Conference Lodging 11/2021

12g. The Authority allowed vehicles for personal use for the following people in 2021:

Name	Title
Chris Felthaus	System Maintenance Superintendent
Vic Gilardi	Sewer Superintendent
Rich Linke	Acting Sewer Superintendent
Jim Lallo	Acting Water Superintendent
Emmanuel Stuppard	Director of Operations & Maintenance

16. A 2022 Inspection of facilities at PCP yielded a notice of violation for failure to maintain functional primary clarifiers. The Authority has authorized emergency work to restore sludge conveyance flights/chains mechanisms to working order as soon as possible. The Authority will apply for funding to replace the systems that have exceeded their useful life.

17. The Authority received the following notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations. The Authority paid a fine of \$4,064 to conclude operational violations at PCP for not monitoring fecal coliform in February 2020 and low pH in March 2021. The Authority received a notice of violation for PCP air quality permit compliance issues that are being resolved. The fine for this violation is still to be determined. The Authority received a notice of violation for PCP fire code violations that have been resolved with exception of low pressure at plant hydrant. A water main upsizing or looping is being studied to reduce pressure loss along Ironside Ct. The fine for this violation is still to be determined.

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

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2023 to December 31, 2023

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

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

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

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

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

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

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

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

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

Willingboro Municipal Utilities Authority
For the Period January 01, 2023 to December 31, 2023

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Authority (W-2/ 1099)					Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority								
			Commissioner	Officer	Key Employee	Highest Compensated	Former	Base Salary/ Stipend	Bonus			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)							
1 Andrew Weber	Executive Director	40	X	X	X	X	X		\$	158,380.00	N/A	\$	4,995.96	\$	198,918.51				
2 Diallyo Diggs	Finance Director	40	X		X				\$	105,340.00	N/A	\$		\$	135,871.48				
3 Emmanuel Stuppard	Director of Ops & Maint	40		X					\$	97,363.00	N/A	\$		\$	134,365.59				
4 Webster Evans	Commissioner	2 X							\$	10,067.00	N/A	\$		\$	12,301.87				
5 T. Wayne Scott	Commissioner	2 X							\$	9,971.00	N/A	\$		\$	12,184.56				
6 Carl turner	Commissioner	2 X							\$	10,653.00	N/A	\$		\$	13,017.97				
7 Darvis Holley	Commissioner	2 X							\$	9,971.00	N/A	\$		\$	12,184.56				
8 Patricia Lindsay-Harvey	Commissioner	2 X							\$	10,571.00	N/A	\$		\$	12,917.76				
9 Kevin McIntosh	Alt Commissioner	2 X							\$	7,477.00	N/A	\$		\$	9,136.89				
10 Johnson Kolaole	Alt Commissioner	2 X					X		\$	924.00	N/A	\$		\$	1,129.13				
11 James Boyer	Alt Commissioner	2 X							\$	6,552.00	N/A	\$		\$	8,006.54				
12 James Lallo	Water Plant Supervisor	40				X			\$	93,985.00	N/A	\$		\$	136,932.67				
13 Joseph Tarbutton	Supervisor 2	40				X			\$	77,070.00	N/A	\$		\$	110,229.54				
14 Christopher Feltahus	System Maintenance Super	40				X			\$	106,221.00	N/A	\$		\$	153,631.06				
15 William Lake	Supervisor 1	40				X			\$	75,290.00	N/A	\$		\$	115,409.57				
16																			
17																			
18																			
19																			
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34																			
35																			
Total:										\$	779,835.00	\$	-	\$	4,995.96	\$	281,406.75	\$	1,066,237.71

Schedule of Health Benefits - Detailed Cost Analysis

Willingboro Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	13	13,626.00	177,138.00	16	10,993.08	175,889.28	1,248.72	0.7%
Parent & Child	6	24,391.00	146,346.00	4	19,677.60	78,710.40	67,635.60	85.9%
Employee & Spouse (or Partner)	2	28,175.00	56,350.00	4	21,986.16	87,944.64	(31,594.64)	-35.9%
Family	31	38,017.00	1,178,527.00	11	30,670.68	337,377.48	841,149.52	249.3%
Employee Cost Sharing Contribution (enter as negative -)			(256,747.00)			(113,361.00)	(143,386.00)	126.5%
Subtotal	52		1,301,614.00	35		566,560.80	735,053.20	129.7%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	-
Parent & Child			-			-	-	-
Employee & Spouse (or Partner)			-			-	-	-
Family			-			-	-	-
Employee Cost Sharing Contribution (enter as negative -)								
Subtotal								
Retirees - Health Benefits - Annual Cost								
Single Coverage	10	6,694.00	66,940.00	8	4,968.00	39,744.00	27,196.00	68.4%
Parent & Child			-	3	14,851.20	44,553.60	(44,553.60)	-100.0%
Employee & Spouse (or Partner)	16	16,125.00	258,000.00	15	23,122.80	346,842.00	(88,842.00)	-25.6%
Family			-			-	-	-
Employee Cost Sharing Contribution (enter as negative -)								
Subtotal	26		324,940.00	26		431,139.60	(106,199.60)	-24.6%
GRAND TOTAL	78		1,626,554.00	61		997,700.40	628,853.60	63.0%

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

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

Willingboro Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

If no accumulated absences, check this box:

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of		Legal Basis for Benefit		
		Accrued	Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
ANDERSON, DOMINIC N	0.77	\$	125.82	X		
ANDERSON, KENNETH N	155	\$	29,276.15	X		
AUGUSTO, ANDRE F	6.56	\$	945.16	X		
BARBER, ROBERT	28.01	\$	5,624.95	X		
BLAUM, CHRISTOPHER	8.63	\$	1,901.61	X		
BROWN, CARLIN A	16.5	\$	2,634.72	X		
CORLEY, BRANDON B	42	\$	6,706.56	X		
COUNTS, MAURICE M	33.22	\$	5,364.89			X
CUPITT, BROCK D	10.57	\$	1,686.62	X		
Desper, Alon	2.08	\$	299.33	X		
ECKERT, JOSHUA J	128.69	\$	34,062.76	X		
FELTHAUS, CHRISTOPHER	55.57	\$	17,810.32	X		
JAMES II, DARYL I	13.51	\$	1,945.62	X		
KING, NATHANIEL L	74.94	\$	11,966.02	X		
KING, PAMELA R	85.01	\$	22,217.10			X
LAKE JR, WILLIAM H	106.69	\$	30,842.93	X		
LALLO, JAMES W	179.06	\$	64,590.28	X		
LALLO JR, JAMES W	53.43	\$	9,429.03	X		
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$	247,429.87			

Willingboro Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	

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

Willingboro Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of		Legal Basis for Benefit		
		Accrued	Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
LINKE III, RICHARD E	5.39	\$	1,761.30	X		
MARTIN, JAVONN K	15	\$	2,560.30	X		
MC CLOSKEY II, ROBERT	29.56	\$	7,070.95	X		
MCBRIDE, KEITH O	26.57	\$	4,242.90	X		
MCMICHAEL, ANTHONY	23.43	\$	4,782.07	X		
MEDLEY JR, LEWIS	3.25	\$	560.02	X		
MORANT Jr., EDDIE R	46.19	\$	9,153.77	X		
POTTER, BRYAN D	13.06	\$	2,085.82	X		
PROCOPIO, JAMES M	293.5	\$	55,908.70	X		
SANCHEZ, JACOB D	1.83	\$	284.60	X		
SHARP, GARY	1	\$	171.68	X		
STIEHL, BARBARA J	96.69	\$	22,800.15			X
STIEHL, BRITTANY B	21.34	\$	3,736.68	X		
STUPPARD, EMMANUEL S	65.25	\$	24,434.51			X
STUPPARD, CHRISTIAN	57.81	\$	8,260.25	X		
WALKER, JOANNA D	93.69	\$	21,714.89			X
WEEKLY, KARA	12.3	\$	3,803.92	X		
WISE, TALIEK T	32.19	\$	5,902.11			X
Total liability for accumulated compensated absences at per most recent audit (all pages)			\$ 426,664.49			

Schedule of Shared Service Agreements

Willingboro Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

If no shared services, check this box:

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

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

**2023 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Willingboro Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget		FY 2022 Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	Total All Operations	Total All Operations		
REVENUES						
Total Operating Revenues	\$ 8,970,500	\$ 8,125,900	\$ -	\$ 17,096,400	\$ 3,921,400	29.8%
Total Non-Operating Revenues	15,000	15,000	-	30,000	-	
Total Anticipated Revenues	8,985,500	8,140,900	-	17,126,400	3,921,400	29.7%
APPROPRIATIONS						
Total Administration	1,413,800	1,413,800	-	2,827,600	474,900	20.2%
Total Cost of Providing Services	4,533,800	3,875,100	-	8,408,900	2,021,000	31.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	559,500	787,744	-	1,347,244	(480,756)	-26.3%
Total Operating Appropriations	6,507,100	6,076,644	-	12,583,744	2,015,144	19.1%
Total Interest Payments on Debt	263,300	254,856	-	518,156	44,156	9.3%
Total Other Non-Operating Appropriations	1,215,100	2,851,400	-	4,066,500	1,704,100	72.1%
Total Non-Operating Appropriations	1,478,400	3,106,256	-	4,584,656	1,748,256	61.6%
Accumulated Deficit	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	7,985,500	9,182,900	-	17,168,400	3,763,400	28.1%
Less: Total Unrestricted Net Position Utilized	-	200,000	-	200,000	-	
Net Total Appropriations	7,985,500	8,982,900	-	16,968,400	3,763,400	28.5%
ANTICIPATED SURPLUS (DEFICIT)	\$ 1,000,000	\$ (842,000)	\$ -	\$ 158,000	\$ 158,000	#DIV/0!

Revenue Schedule

Willingboro Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget			FY 2022 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES						
<i>Service Charges</i>						
Residential	\$ 5,767,300	\$ 5,064,800	\$ 10,832,100	\$ 9,154,700	\$ 1,677,400	18.3%
Business/Commercial	649,000	551,500	1,200,500	1,156,300	44,200	3.8%
Industrial		10,600	10,600	-	10,600	#DIV/0!
Intergovernmental	1,112,400	1,084,000	2,196,400	1,903,000	293,400	15.4%
Other			-	-	-	#DIV/0!
Total Service Charges	7,528,700	6,710,900	14,239,600	12,214,000	2,025,600	16.6%
<i>Connection Fees</i>						
Residential	950,000	1,200,000	2,150,000	100,000	2,050,000	2050.0%
Business/Commercial			-	-	-	#DIV/0!
Industrial			-	-	-	#DIV/0!
Intergovernmental			-	-	-	#DIV/0!
Other			-	-	-	#DIV/0!
Total Connection Fees	950,000	1,200,000	2,150,000	100,000	2,050,000	2050.0%
<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	96,800		96,800	98,000	(1,200)	-1.2%
Elevated Tank Rentals	310,000		310,000	223,000	87,000	39.0%
Turn Off/On Fees	1,000		1,000	117,000	(116,000)	-99.1%
Other Misc Revenue	84,000	215,000	299,000	423,000	(124,000)	-29.3%
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
Total Other Revenue	491,800	215,000	706,800	861,000	(154,200)	-17.9%
Total Operating Revenues	8,970,500	8,125,900	17,096,400	13,175,000	3,921,400	29.8%
NON-OPERATING REVENUES						
<i>Other Non-Operating Revenues (List)</i>						
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
			-	-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>						
Interest Earned	15,000	15,000	30,000	30,000	-	0.0%
Penalties			-	-	-	#DIV/0!
Other			-	-	-	#DIV/0!
Total Interest	15,000	15,000	30,000	30,000	-	0.0%
Total Non-Operating Revenues	15,000	15,000	30,000	30,000	-	0.0%
TOTAL ANTICIPATED REVENUES	\$ 8,985,500	\$ 8,140,900	\$ 17,126,400	\$ 13,205,000	\$ 3,921,400	29.7%

Prior Year Adopted Revenue Schedule

Willingboro Municipal Utilities Authority

FY 2022 Adopted Budget

	Water	Sewer					Total All Operations
OPERATING REVENUES							
<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	223,000						223,000
Turn Off/On Fees	58,500	58,500					117,000
Other Misc Revenue	171,500	251,500					423,000
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	551,000	310,000	-	-	-	-	861,000
Total Operating Revenues	7,234,000	5,941,000	-	-	-	-	13,175,000
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
							-
							-
Total Interest	15,000	15,000	-	-	-	-	30,000
Total Non-Operating Revenues	15,000	15,000	-	-	-	-	30,000
TOTAL ANTICIPATED REVENUES	\$ 7,249,000	\$ 5,956,000	\$ -	\$ -	\$ -	\$ -	\$ 13,205,000

Appropriations Schedule

Willingboro Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

	FY 2023 Proposed Budget			FY 2022	\$ Increase	% Increase	
	Water	Sewer	Total All Operations	Adopted Budget	(Decrease)	(Decrease)	
				Total All Operations	Proposed vs. Adopted	Proposed vs. Adopted	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 585,000	\$ 585,000	\$ 1,170,000	\$ 1,068,000	\$ 102,000	9.6%	
Fringe Benefits	287,150	287,150	574,300	461,100	113,200	24.5%	
Total Administration - Personnel	872,150	872,150	1,744,300	1,529,100	215,200	14.1%	
<i>Administration - Other (List)</i>							
Other Admin Expenses (See Attached)	380,750	380,750	761,500	530,300	231,200	43.6%	
						#DIV/0!	
						#DIV/0!	
						#DIV/0!	
Miscellaneous Administration*	160,900	160,900	321,800	293,300	28,500	9.7%	
Total Administration - Other	541,650	541,650	1,083,300	823,600	259,700	31.5%	
Total Administration	1,413,800	1,413,800	2,827,600	2,352,700	474,900	20.2%	
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,410,000	1,216,000	2,626,000	2,352,000	274,000	11.6%	
Fringe Benefits	1,103,100	802,600	1,905,700	1,401,300	504,400	36.0%	
Total COPS - Personnel	2,513,100	2,018,600	4,531,700	3,753,300	778,400	20.7%	
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expenses (See Attached)	1,934,700	1,746,200	3,680,900	2,452,400	1,228,500	50.1%	
						#DIV/0!	
						#DIV/0!	
						#DIV/0!	
Miscellaneous COPS*	86,000	110,300	196,300	182,200	14,100	7.7%	
Total COPS - Other	2,020,700	1,856,500	3,877,200	2,634,600	1,242,600	47.2%	
Total Cost of Providing Services	4,533,800	3,875,100	8,408,900	6,387,900	2,021,000	31.6%	
Total Principal Payments on Debt Service in Lieu of Depreciation	559,500	787,744	-	1,347,244	1,828,000	(480,756)	-26.3%
Total Operating Appropriations:	6,507,100	6,076,644	-	12,583,744	10,568,600	2,015,144	19.1%
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	263,300	254,856	-	518,156	474,000	44,156	9.3%
Operations & Maintenance Reserve							#DIV/0!
Renewal & Replacement Reserve	1,215,100	2,651,400	3,866,500	2,162,400	1,704,100	78.8%	
Municipality/County Appropriation		200,000	200,000	200,000	-	0.0%	
Other Reserves							#DIV/0!
Total Non-Operating Appropriations	1,478,400	3,106,256	-	4,584,656	2,836,400	1,748,256	61.6%
TOTAL APPROPRIATIONS	7,985,500	9,182,900	-	17,168,400	13,405,000	3,763,400	28.1%
ACCUMULATED DEFICIT							#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,985,500	9,182,900	-	17,168,400	13,405,000	3,763,400	28.1%
UNRESTRICTED NET POSITION UTILIZED							
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%
TOTAL NET APPROPRIATIONS	\$ 7,985,500	\$ 8,982,900	\$ -	\$ 16,968,400	\$ 13,205,000	\$ 3,763,400	28.5%

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 325,355.00 \$ 303,832.20 \$ - \$ - \$ - \$ - \$ 629,187.20

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Willingboro Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

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

Line Item:	Water	Sewer			
Other Admin Expense					
Building & Site, Maintenance	19,500	19,500			
Information Management	69,000	69,000			
Postage	25,000	25,000			
Insurance	32,250	32,250			
Legal Fees	85,000	85,000			
Engineer Fees	100,000	100,000			
Consulting Fees	50,000	50,000			
	380,750	380,750			
Misc Administration					
Telephone	14,000	14,000			
Electric	6,850	6,850			
Gas Heat	1,650	1,650			
Gasoline, Fuel & Diesel Oils	2,000	2,000			
Vehicles, Maintenance	750	750			
Equipment Maintenance	12,000	12,000			
Printing	10,000	10,000			
Safety Services	2,900	2,900			
Administrative Repairs	1,950	1,950			
Misc. Supplies & Expenses	47,300	47,300			
Auditor Fees	37,500	37,500			
Trustee Fees	11,000	11,000			
NJEIT Admin Fee	13,000	13,000			
	160,900	160,900			

AUTHORITY PROPOSED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Willingboro Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

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

Line Item:	Water	Sewer				
Other COPS Expense						
Telephone	36,000	26,000				
Electric	532,400	274,900				
Gas Heat	24,500	24,500				
Gasoline, Fuel & Diesel Oils	41,000	15,000				
Equipment Maintenance	260,000	281,500				
Insurance	298,800	222,700				
Misc. Supplies & Expenses	120,000	86,000				
Chemicals	367,000	155,900				
Permits & Fees	50,000	94,700				
Lab Tests & Analyses	125,000	35,000				
Sludge Disposal Fees		450,000				
System Maintenance	80,000	80,000				
	1,934,700	1,746,200				
Miscellaneous COPS						
Vehicles, Maintenance	30,400	16,100				
Maint. Of Bldgs. & Sites	45,500	36,300				
Safety Services	10,100	10,900				
Tests & Analyses		9,000				
Lab Supplies & Expenses		38,000				
	86,000	110,300				

**AUTHORITY PROPOSED APPROPRIATIONS
 APPROPRIATION DETAIL PAGE**

Willingboro Municipal Utilities Authority

For the Period: January 01, 2023 to December 31, 2023

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

<i>Line Item:</i>	<i>Water</i>	<i>Sewer</i>			

Prior Year Adopted Appropriations Schedule

Willingboro Municipal Utilities Authority

FY 2022 Adopted Budget

	Water	Sewer	Total All Operations			
OPERATING APPROPRIATIONS						
<i>Administration - Personnel</i>						
Salary & Wages	\$ 534,000	\$ 534,000				\$ 1,068,000
Fringe Benefits	230,550	230,550				461,100
Total Administration - Personnel	764,550	764,550	-	-	-	1,529,100
<i>Administration - Other (List)</i>						
Other Admin Expenses (See Attached)	265,150	265,150				530,300
Miscellaneous Administration*	146,650	146,650				293,300
Total Administration - Other	411,800	411,800	-	-	-	823,600
Total Administration	1,176,350	1,176,350	-	-	-	2,352,700
<i>Cost of Providing Services - Personnel</i>						
Salary & Wages	1,398,000	954,000				2,352,000
Fringe Benefits	781,750	619,550				1,401,300
Total COPS - Personnel	2,179,750	1,573,550	-	-	-	3,753,300
<i>Cost of Providing Services - Other (List)</i>						
Other COPS Expenses (See Attached)	1,389,100	1,063,300				2,452,400
Miscellaneous COPS*	82,800	99,400				182,200
Total COPS - Other	1,471,900	1,162,700	-	-	-	2,634,600
Total Cost of Providing Services	3,651,650	2,736,250	-	-	-	6,387,900
<i>Total Principal Payments on Debt Service in Lieu of Depreciation</i>						
Total Operating Appropriations	881,000	947,000	-	-	-	1,828,000
Total Operating Appropriations	5,709,000	4,859,600	-	-	-	10,568,600
NON-OPERATING APPROPRIATIONS						
Total Interest Payments on Debt	257,000	217,000	-	-	-	474,000
Operations & Maintenance Reserve						-
Renewal & Replacement Reserve	1,170,000	992,400				2,162,400
Municipality/County Appropriation		200,000				200,000
Other Reserves						-
Total Non-Operating Appropriations	1,427,000	1,409,400	-	-	-	2,836,400
TOTAL APPROPRIATIONS	7,136,000	6,269,000	-	-	-	13,405,000
ACCUMULATED DEFICIT						
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,136,000	6,269,000	-	-	-	13,405,000
UNRESTRICTED NET POSITION UTILIZED						
Municipality/County Appropriation	-	200,000	-	-	-	200,000
Other						-
Total Unrestricted Net Position Utilized	-	200,000	-	-	-	200,000
TOTAL NET APPROPRIATIONS	\$ 7,136,000	\$ 6,069,000	\$ -	\$ -	\$ -	\$ 13,205,000

* 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	\$ 285,450.00	\$ 242,980.00	\$ -	\$ -	\$ -	\$ -	\$ 528,430.00
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AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Willingboro Municipal Utilities Authority

FY 2022 Adopted Budget

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

Line Item:	Water	Sewer				
Other Admin Expense						
Building & Site, Maintenance	9,000	9,000				
Information Management	49,700	49,700				
Postage	17,350	17,350				
Insurance	25,150	25,150				
Legal Fees	75,400	75,400				
Engineer Fees	75,000	75,000				
Consulting Fees	13,550	13,550				
	265,150	265,150				
Misc Administration						
Telephone	10,150	10,150				
Electric	6,200	6,200				
Gas Heat	1,250	1,250				
Gasoline, Fuel & Diesel Oils	250	250				
Vehicles, Maintenance	750	750				
Equipment Maintenance	17,150	17,150				
Printing	6,900	6,900				
Safety Services	4,400	4,400				
Administrative Repairs	1,950	1,950				
Misc. Supplies & Expenses	40,500	40,500				
Auditor Fees	33,150	33,150				
Trustee Fees	11,000	11,000				
NJEIT Admin Fee	13,000	13,000				
	146,650	146,650				

**AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
 APPROPRIATION DETAIL PAGE**

Willingboro Municipal Utilities Authority

FY 2022 Adopted Budget

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

<i>Line Item:</i>	<i>Water</i>	<i>Sewer</i>				
	FY 22					
Other COPS Expense						
Telephone	26,300	18,900				
Electric	484,000	249,900				
Gas Heat	17,100	17,100				
Gasoline, Fuel & Diesel Oils	22,500	9,500				
Equipment Maintenance	227,300	140,100				
Insurance	224,100	168,800				
Misc. Supplies & Expenses	78,700	34,500				
Chemicals	242,100	83,200				
Permits & Fees	37,500	63,500				
Lab Tests & Analyses	29,000	40,300				
Sludge Disposal Fees		200,000				
System Maintenance	500	37,500				
	1,389,100	1,063,300				
Miscellaneous COPS						
Vehicles Maintenance	30,400	16,100				
Maint. Of Bldgs. & Sites	45,500	36,300				
Safety Services	6,900	10,700				
Tests & Analyses		9,000				
Lab Supplies & Expenses		27,300				
	82,800	99,400				

Debt Service Schedule - Principal

Willingboro Municipal Utilities Authority

Fiscal Year Ending in

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter	Total Principal Outstanding
Water										
Attached Schedule		\$ 379,000	\$ 379,000	\$ 354,000	\$ 354,000	\$ 359,000	\$ 364,000	\$ 368,655	\$ 2,603,303	\$ 4,781,958
Well 6 WTP Upgrade (Estimated)				144,068	443,136	448,136	603,475	18,933,813	17,395,000	
Meribrook WTP PFOS (Estimated)				254,237	603,475	1,308,327	1,330,577	1,347,827	19,524,480	20,395,000
Subtotal 1 & 2 (From Below)		502,000	180,500	655,328	1,224,961	1,308,327	1,330,577	1,347,827	19,524,480	20,395,000
Total Principal		881,000	559,500	1,009,328	1,578,961	2,065,632	2,741,188	2,768,093	57,421,256	68,143,958
Sewer										
Attached Schedule		671,000	698,000	707,000	673,000	617,000	633,000	643,152	1,379,409	5,350,561
Sanitary Sewer Rehab (Estimated)				101,695	258,390	415,085	30,174,830	26,727,155	32,353,000	
Subtotal 3 (From Below)		276,000	89,744	314,487	961,538	1,393,942	1,421,692	1,444,442	6,736,614	7,445,000
Subtotal 4 (From Below)				16,949	121,847	284,795	284,795	284,795	6,736,614	7,445,000
Total Principal		947,000	787,744	1,021,487	1,651,487	2,234,484	2,597,877	2,787,474	65,018,008	76,098,561
Water Meter Project (Estimated)		268,000	180,500	506,000	511,000	521,000	531,000	541,000	5,399,500	8,190,000
ESIP Project (Estimated)		200,000		34,615	117,981	120,231	122,481	122,481	2,366,692	2,762,000
PFOS Project (Estimated)		34,000	(180,500)	88,983	217,966	217,966	217,966	217,966	6,229,153	7,190,000
Subtotal 1 (Carried Above)		(502,000)	(180,500)	(594,983)	(856,947)	(869,197)	(881,447)	(881,447)	(13,995,345)	(18,142,000)
Total Principal		-	-	-	-	-	-	-	-	-
Edge Tank Paint / Repair (Estimated)				60,345	225,690	230,690	235,690	240,690	2,721,895	3,715,000
Holyoke Tank Paint / Repair (Estimated)				(60,345)	(461,380)	(451,380)	(461,380)	(466,380)	(5,529,135)	(7,430,000)
Subtotal 2 (Carried Above)		-	-	-	-	-	-	-	-	-
Total Principal		-	-	-	-	-	-	-	-	-
Grit Removal Project (Estimated)		276,000	89,744	314,487	319,487	329,487	334,487	339,487	5,517,821	7,245,000
ESIP Project (Estimated)				196,154	681,308	694,058	694,058	694,058	13,407,922	15,648,000
PCP Clarifiers (Estimated)				445,897	405,897	405,897	410,897	410,897	7,801,412	9,460,000
Subtotal 3 (Carried Above)		(276,000)	(89,744)	(314,487)	(961,538)	(1,393,942)	(1,421,692)	(1,444,442)	(26,727,155)	(32,353,000)
Total Principal		-	-	-	-	-	-	-	-	-
Collection System (Estimated)				16,949	53,898	53,898	53,898	53,898	1,936,357	2,115,000
Sludge Dewatering (Estimated)					67,949	230,897	230,897	230,897	4,800,257	5,330,000
Subtotal 4 (Carried Above)		-	-	(16,949)	(121,847)	(284,795)	(284,795)	(284,795)	(6,736,614)	(7,445,000)
Total Principal		\$ 1,828,000	\$ 1,347,244	\$ 2,030,815	\$ 3,230,448	\$ 4,300,116	\$ 5,339,065	\$ 5,555,567	\$ 122,439,264	\$ 144,242,519
TOTAL PRINCIPAL ALL OPERATIONS										

Indicate the Authority's most recent bond rating and the year of the rating by ratings service.	
Moody's	Standard & Poors
Bond Rating	AA
Year of Last Rating	2016

Debt Service Schedule - Interest

Willingboro Municipal Utilities Authority

If Authority has no debt, check this box:

	2022 (Adopted Budget)	2023 (Proposed Budget)	2024	2025	2026	2027	2028	Thereafter	Total Interest Payments Outstanding
Water									
Attached Schedule	\$ 82,000	\$ 75,000	\$ 67,000	\$ 61,000	\$ 55,000	\$ 49,000	\$ 44,775	\$ 200,957	\$ 552,732
Well 6 WTP Upgrade (Estimated)				345,363	451,984	445,404	7,756,836		8,999,587
Meribrook WTP PFOS (Estimated)				224,008	288,677	284,644	5,099,340		5,896,669
Subtotal 1 & 2 (From Below)	175,000	188,300	323,101	532,303	509,012	487,616	485,107	3,996,476	6,501,915
Total Interest Payments	257,000	263,300	390,101	593,303	1,133,383	1,277,277	1,239,930	17,053,609	21,950,903
Sewer									
Attached Schedule	106,000	92,000	77,000	62,000	49,000	39,000	27,556	53,244	399,800
Sanitary Sewer Rehab (Estimated)				200,224	361,035	519,510	15,045,136		16,125,905
Subtotal 3 (From Below)	111,000	162,856	161,583	733,260	767,486	743,120	717,645	6,716,334	10,002,284
Subtotal 4 (From Below)	-	-	-	43,092	181,311	186,678	181,771	2,177,788	2,770,640
Total Interest Payments	217,000	254,856	238,583	838,352	1,198,021	1,329,833	1,446,482	23,992,502	29,298,629
Water Meter Project (Estimated)									
ESIP Project (Estimated)	108,000	188,300	176,769	168,050	159,098	149,748	139,998	738,848	1,720,811
PFOS Project (Estimated)	67,000			50,667	68,907	66,837	64,667	627,692	878,770
Subtotal 1 (Carried Above)	(175,000)	(188,300)	(246,744)	(315,517)	(323,605)	(310,985)	(297,865)	(2,940,440)	(4,623,456)
Total Interest Payments	-	-	-	-	-	-	-	-	-
Edge Tank Paint / Repair (Estimated)									
Holyoke Tank Paint / Repair (Estimated)	-	-	76,357	98,309	93,582	89,172	84,267	513,854	955,541
Subtotal 2 (Carried Above)	-	-	(76,357)	(216,786)	(185,407)	(176,631)	(167,242)	(1,056,036)	(1,878,459)
Total Interest Payments	-	-	-	-	-	-	-	-	-
Grit Removal Project (Estimated)									
ESIP Project (Estimated)	111,000	162,856	161,583	156,574	151,352	145,742	139,930	1,175,164	2,093,201
PCP Clarifiers (Estimated)				287,115	390,470	378,743	366,446	3,556,922	4,979,696
Subtotal 3 (Carried Above)	(111,000)	(162,856)	(161,583)	(733,260)	(767,486)	(743,120)	(717,645)	(6,716,334)	(10,002,284)
Total Interest Payments	-	-	-	-	-	-	-	-	-
Collection System (Estimated)									
Sludge Dewatering (Estimated)	-	-	-	43,092	46,456	55,607	54,756	898,112	1,098,023
Subtotal 4 (Carried Above)	-	-	-	(43,092)	(181,311)	(186,678)	(181,771)	(2,177,788)	(2,770,640)
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 474,000	\$ 518,156	\$ 628,684	\$ 1,431,655	\$ 2,331,404	\$ 2,607,110	\$ 2,686,412	\$ 41,046,111	\$ 51,249,532

Net Position Reconciliation
Willingboro Municipal Utilities Authority
 For the Period: January 01, 2023 to December 31, 2023

FY 2023 Proposed Budget

	Water	Sewer	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 7,718,450	\$ 6,262,506	\$ 13,980,956
Less: Invested in Capital Assets, Net of Related Debt (1)	18,043,119	5,145,878	23,188,997
Less: Restricted for Debt Service Reserve (1)	1,154,268	540,154	1,694,422
Less: Other Restricted Net Position (1)	2,938,941	2,574,241	5,513,182
Total Unrestricted Net Position (1)	(14,417,878)	(1,997,767)	(16,415,645)
Less: Designated for Non-Operating Improvements & Repairs	-	-	-
Less: Designated for Rate Stabilization	-	-	-
Less: Other Designated by Resolution	-	-	-
Plus: Accrued Unfunded Pension Liability (1)	3,547,996	2,046,920	5,594,916
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	5,174,250	9,497,850	14,672,100
Plus: Estimated Income (Loss) on Current Year Operations (2)	1,000,000	(842,000)	158,000
Plus: Other Adjustments (attach schedule)	-	-	-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	(4,695,632)	8,705,003	4,009,371
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	-	500,000	500,000
Appropriation to Municipality/County (3)	-	200,000	200,000
Total Unrestricted Net Position Utilized in Proposed Budget	-	700,000	700,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	\$ (4,695,632)	\$ 8,005,003	\$ 3,309,371
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 \$ 325,355 \$ 303,832 \$ - \$ - \$ - \$ 629,187
 (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.

2023

Willingboro Municipal Utilities Authority

(Authority Name)

2023 AUTHORITY CAPITAL BUDGET/PROGRAM

2023 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Willingboro Municipal Utilities Authority

(Authority Name)

Fiscal Year: January 01, 2023 to December 31, 2023

Check the box for the applicable statement below:

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Willingboro Municipal Utilities Authority, on October 27, 2022.

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

Officer's Signature:	jmackie@wmua.info
Name:	James Mackie
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:	jmackie@wmua.info

2023 CAPITAL BUDGET/PROGRAM MESSAGE

Willingboro Municipal Utilities Authority

Fiscal Year: January 01, 2023 to December 31, 2023

Answer all questions below using the space provided.

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

Yes

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

Yes

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

Yes

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

The proposed capital projects will result in the Authority raising rates to meet projected debt service amounts.

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

Proposed Capital Budget

Willingboro Municipal Utilities Authority
For the Period: January 01, 2023 to December 31, 2023

	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 Vehicles	199,500		199,500		
Water Plant Upgrades	748,000		748,000		
Subtotal 1 & 2 (From Below)	44,217,600		217,600	44,000,000	
Total	45,215,100	-	1,215,100	44,000,000	-
<i>Sewer</i>					
Sanitary Sewer Rehab	6,000,000			6,000,000	
Equipment & Vehicles	244,500		244,500		
Collection System Resiliency	2,130,000		130,000	2,000,000	
Subtotal 3 & 4 (From Below)	16,776,900	500,000	1,776,900	14,500,000	
Total	25,151,400	500,000	2,151,400	22,500,000	-
Well 6 WTP Upgrade	17,000,000			17,000,000	
Meribrook PFOS Facility	20,000,000			20,000,000	
Admin Bldg Expansion	-				
Subtotal 1 (Carried Above)	(37,000,000)			(37,000,000)	
Total	-	-	-	-	-
Sys Maint Locker Room Trailer	70,000		70,000		
Well & Tank Rehabilitation	7,000,000			7,000,000	
Contingencies	147,600		147,600		
Subtotal 2 (Carried Above)	(7,217,600)		(217,600)	(7,000,000)	
Total	-	-	-	-	-
Sys Maint Locker Room Trailer	70,000		70,000		
Treatment Plant Improvements	1,945,000	500,000	1,445,000		
Sludge Dewatering Facility	5,300,000			5,300,000	
Subtotal 3 (Carried Above)	(7,315,000)	(500,000)	(1,515,000)	(5,300,000)	
Total	-	-	-	-	-
Primary Clarifiers	4,600,000			4,600,000	
Secondary Clarifiers	4,600,000			4,600,000	
Contingencies	261,900		261,900		
Subtotal 4 (Carried Above)	(9,461,900)		(261,900)	(9,200,000)	
Total	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 70,366,500	\$ 500,000	\$ 3,366,500	\$ 66,500,000	\$ -

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 01, 2023 to December 31, 2023

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2023	2024	2025	2026	2027	2028
<i>Water</i>							
Replacement of Piping	\$ 100,000	\$ 50,000		\$ 50,000			
Equipment and Vehicles	330,500	199,500	5,000	31,000	30,000	35,000	30,000
Water Plant Upgrades	1,631,000	748,000	365,000	25,000	158,000	135,000	200,000
Subtotal 1 & 2 (From Below)	49,084,400	44,217,600	4,614,000	117,200	55,600	34,000	46,000
Total	51,145,900	45,215,100	4,984,000	223,200	243,600	204,000	276,000
<i>Sewer</i>							
Sanitary Sewer Rehab	30,450,000	6,000,000	6,250,000	6,100,000	6,000,000	6,100,000	
Equipment & Vehicles	406,500	244,500	50,000	26,000		26,000	60,000
Collection System Resiliency	2,530,000	2,130,000	200,000	50,000	50,000	50,000	50,000
Subtotal 3 & 4 (From Below)	20,558,900	16,776,900	1,192,000	881,200	418,000	854,800	436,000
Total	53,945,400	25,151,400	7,692,000	7,057,200	6,468,000	7,030,800	546,000
Well 6 WTP Upgrade	17,000,000	17,000,000					
Meribrook PFOS Facility	20,000,000	20,000,000					
Admin Bldg Expansion	4,000,000	-	4,000,000				
Subtotal 1 (Carried Above)	(41,000,000)	(37,000,000)	(4,000,000)				
Total	-	-	-	-	-	-	-
Sys Maint Locker Room Trailer	70,000	70,000					
Well & Tank Rehabilitation	7,545,000	7,000,000	450,000	80,000	15,000		
Contingencies	469,400	147,600	164,000	37,200	40,600	34,000	46,000
Subtotal 2 (Carried Above)	(8,084,400)	(7,217,600)	(614,000)	(117,200)	(55,600)	(34,000)	(46,000)
Total	-	-	-	-	-	-	-
Sys Maint Locker Room Trailer	70,000	70,000					
Treatment Plant Improvements	4,928,000	1,945,000	910,000	705,000	340,000	683,000	345,000
Sludge Dewatering Facility	5,300,000	5,300,000					
Subtotal 3 (Carried Above)	(10,298,000)	(7,315,000)	(910,000)	(705,000)	(340,000)	(683,000)	(345,000)
Total	-	-	-	-	-	-	-
Primary Clarifiers	4,600,000	4,600,000					
Secondary Clarifiers	4,600,000	4,600,000					
Contingencies	1,060,900	261,900	282,000	176,200	78,000	171,800	91,000
Subtotal 4 (Carried Above)	(10,260,900)	(9,461,900)	(282,000)	(176,200)	(78,000)	(171,800)	(91,000)
Total	-	-	-	-	-	-	-
TOTAL	\$ 105,091,300	\$ 70,366,500	\$ 12,676,000	\$ 7,280,400	\$ 6,711,600	\$ 7,234,800	\$ 822,000

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 01, 2023 to December 31, 2023

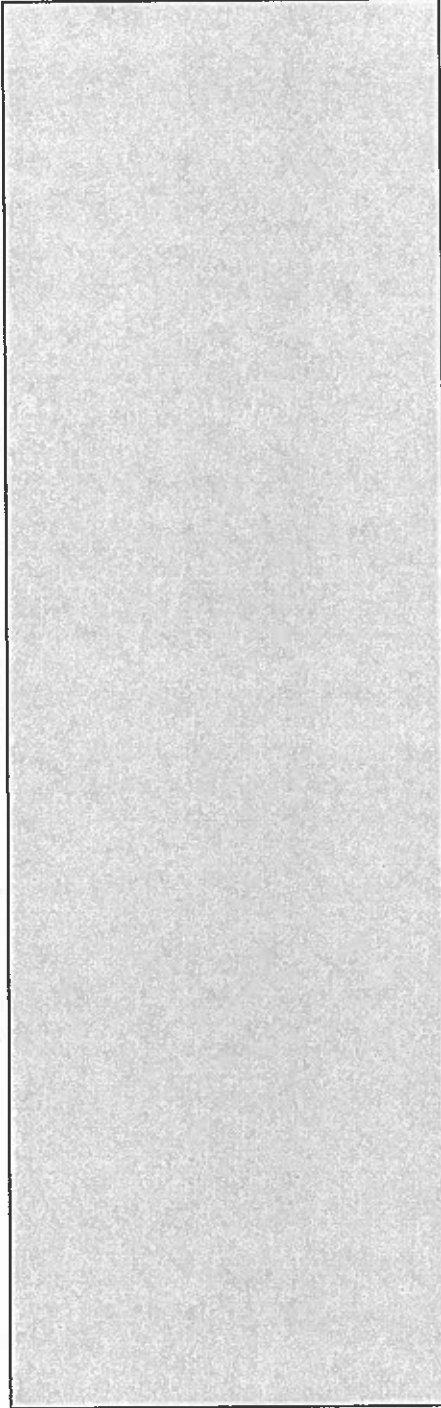
	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Water</i>					
Replacement of Piping	\$ 100,000		\$ 100,000		
Equipment and Vehicles	330,500		330,500		
Water Plant Upgrades	1,631,000		1,631,000		
Subtotal 1 & 2 (From Below)	49,084,400		1,084,400	48,000,000	
Total	51,145,900	-	3,145,900	48,000,000	-
<i>Sewer</i>					
Sanitary Sewer Rehab	30,450,000			30,450,000	
Equipment & Vehicles	406,500		406,500		
Collection System Resiliency	2,530,000		2,530,000		
Subtotal 3 & 4 (From Below)	20,558,900	500,000	5,558,900	14,500,000	
Total	53,945,400	500,000	8,495,400	44,950,000	-
Well 6 WTP Upgrade	17,000,000			17,000,000	
Meribrook PFOS Facility	20,000,000			20,000,000	
Admin Bldg Expansion	4,000,000			4,000,000	
Subtotal 1 (Carried Above)	(41,000,000)			(41,000,000)	
Total	-	-	-	-	-
Sys Maint Locker Room Trailer	70,000		70,000		
Well & Tank Rehabilitation	7,545,000		545,000	7,000,000	
Contingencies	469,400		469,400		
Subtotal 2 (Carried Above)	(8,084,400)		(1,084,400)	(7,000,000)	
Total	-	-	-	-	-
Sys Maint Locker Room Trailer	70,000		70,000		
Treatment Plant Improvements	4,928,000	500,000	4,428,000		
Sludge Dewatering Facility	5,300,000			5,300,000	
Subtotal 3 (Carried Above)	(10,298,000)	(500,000)	(4,498,000)	(5,300,000)	
Total	-	-	-	-	-
Primary Clarifiers	4,600,000			4,600,000	
Secondary Clarifiers	4,600,000			4,600,000	
Contingencies	1,060,900		1,060,900		
Subtotal 4 (Carried Above)	(10,260,900)		(1,060,900)	(9,200,000)	
Total	-	-	-	-	-
TOTAL	\$ 105,091,300	\$ 500,000	\$ 11,641,300	\$ 92,950,000	\$ -
Total 5 Year Plan per CB-4	\$ 105,091,300				
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.			

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

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

Contracting Unit: Willingboro Municipal Utilities Authority Year Ending: December 31, 2021

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



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

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

10/27/2022
Date

sanderson@wmua.info
Clerk/Secretary to the Governing Body

Appendix to Budget Document