

Fiscal Year Start Year End Year
 2024 – 2024

Authority Budget of:
Willingboro Municipal Utilities Authority

State Filing Year 2024

For the Period: January 1, 2024 to December 31, 2024

www.wmua.info
Authority Web Address



Division of Local Government Services

**2024 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2024

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: 1/17/2024

2024 PREPARER'S CERTIFICATION

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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

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

Preparer's Signature:	rgigliotti@wmua.info
Name:	Rhonda Gigliotti
Title:	Finance Director
Address:	433 JFK Way Willingboro, NJ 08046
Phone Number:	609-877-2900 x102
Fax Number:	609-835-4645
E-mail Address:	rgigliotti@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: Rhonda Gigliotti
Title of Officer Certifying Compliance: Finance Director
Signature: rgigliotti@wmua.info

2024 APPROVAL CERTIFICATION

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Willingboro Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 18, 2023.

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

Officer's Signature:	rgigliotti@wmua.info
Name:	Rhonda Gigliotti
Title:	Finance Director
Address:	433 JFK Way Willingboro, NJ 08046
Phone Number:	609-877-2900 x102
Fax Number:	609-835-4645
E-mail Address:	rgigliotti@wmua.info

2024 ADOPTION CERTIFICATION

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Willingboro Municipal Utilities Authority, pursuant to N.J.A.C on December 20, 2023.

Officer's Signature:	rgigliotti@wmua.info		
Name:	Rhonda Gigliotti		
Title:	Finance Director		
Address:	433 JFK Way Willingboro, NJ 08046		
Phone Number:	609-877-2900 x102	Fax:	609-835-4645
E-mail address:	rgigliotti@wmua.info		

2024 ADOPTED BUDGET RESOLUTION

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

WHEREAS, the Annual Budget and Capital Budget/Program for the Willingboro Municipal Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented for adoption before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of December 20, 2023; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$17,943,600.00, Total Appropriations, including any Accumulated Deficit, if any, of \$17,943,600.00, and Total Unrestricted Net Position utilized of \$200,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$79,584,000.00 and Total Unrestricted Net Position Utilized of \$2,145,408.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Willingboro Municipal Utilities Authority at an open public meeting held on December 20, 2023 that the Annual Budget and Capital Budget/Program of the Willingboro Municipal Utilities Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

sanderson@wmua.info
(Secretary's Signature)

12/20/2023
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Patricia Lindsay-Harvey, Chair	X			
Kevin McIntosh, Vice Chair	X			
Carl Turner				X
Darvis Holley	X			
James Boyer	X			
William Weston, Alternate	X			
Diallyo Diggs, Alternate				

**2024 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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

1. Complete a brief statement on the Fiscal Year 2024 proposed Annual Budget and make comparison to the Fiscal Year 2023 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

Revenue
Service Charges
Business/Commercial 13.7% increase -Based on 2022 actual revenue plus 5% rate increase.
Industrial 100% decrease -No revenue activity in 2023. Removed from projected revenue.
Intergovernmental 15.7% increase -Proposed rate increase of 6% Mount Laurel bulk water contract and 9% Edgewater Park Sewer contract.
Connection Fees
Residential 35.1% decrease -Based on contractor schedule of closings.
Business/Commercial 100% increase -Dolan Warehouse scheduled to connect in 2024.
Elevated Tank Rentals 35.5% decrease -Review of new and existing leases and effect of Holyoke Tank rehabilitation.
Operating Appropriations
Administrative Personnel Salaries & Wages 29.8% increase and Fringe Benefits 41.3% increase: 2023 Budget Amendment increased the variance. Three positions were added and health insurance was budgeted based on family plans for the open positions.
COPS Personnel 15.6% increase: 2023 Budget Amendment increased the variance. Union contract ratification increased wages.
DS Principal 34.3% increase and DS Interest 33.9% increase is due to payment of NJIB Series 2022A
R&R Reserve 24% decrease is due to use of unrestricted net position utilized in the Capital Budget.

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 not experienced abnormal usage in 2023, therefore, the 2024 budget is based on normal 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.

Unrestricted Net Position is being used to fund the Willingboro Township appropriation.

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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

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

To help balance 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.

5. N/A

Response pertaining to deficits to Unrestricted Net Position as a result of GASB 68 & 75:

The Authority's recording of the Net Pension Liability and Net OPEB Liability as a result of GASB 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.

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

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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		
PROPOSED CHANGES	2024	
	Residential	Commecial
Minimum Charge (Quarterly) (includes 10,000 gallons)	83.5	138.43
Usage Charge (per 1,000 gallons)		
Tier 1 (10,001 - 13,000 gallons per quarter)	6.98	9.47
Tier 2 (13,001 - 26,000 gallons per quarter)	6.98	9.47
Tier 3 (Over 26,001 gallons per quarter)	8.17	11.42
Pools & Irrigation		5.22
Mt. Laurel Wholesale Rate		3.37
Sewer Rates		
PROPOSED CHANGES	2024	
	Residential	Commecial
Minimum Charge (Quarterly) (includes 10,000 gallons)	75.33	90.97
Usage Charge (per 1,000 gallons)		
Tier 1 (10,001 - 26,000 gallons per quarter)	6.23	8.01
Tier 2 (Over 26,000 gallons per quarter)	7.27	10.18

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2024

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

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

Preparer's Name:	Rhonda Gigliotti		
<i>Preparer's Address:</i>	433 John F. Kennedy Way		
<i>City, State, Zip:</i>	Willingboro	NJ	08046-2119
<i>Phone: (ext.)</i>	609-877-2900	<i>Fax:</i>	609-835-4645
<i>E-mail:</i>	rgigliotti@wmua.info		

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

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

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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

60

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:

\$ 2,395,607.70

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, 2024 to December 31, 2024

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? No

If "yes", provide explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)? 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, 2024 to December 31, 2024

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

9. The Township of Willingboro sets the commissioner's salary. Resolution 2022-9-21-2 provides a scale for salaries and compensation to be paid to non-union employees. The Executive Director is authorized to hire at a salary between the minimum and midpoint. The Executive Director shall obtain consent of the board for any starting salary greater than the midpoint salary listed. There is no formal evaluation for key employees other than review and approval from the commissioners.

10. The Authority paid for the following meals during 2022:

Name	Amount	.Description
Morton's Steakhouse	2,918.62	AEA Conference Dinner 3/2022
S and S Catering	1,690.00	Employee Picnic 8/2022
Willingboro Rita's	200	Employee Picnic 8/2022
Chop House	3,445.41	AEA Conference Dinner 11/2022
Sweet Water Bar & Grill	3,224.81	Employee Appreciation Dinner 12/2022
Christopher Felthaus	236.85	Emergency crew meal: 2-10-22, 7-7-22, 8-12-22, 10-28-22, 10-29-22, 12-29-22
James Mackie	45	Well 5A Groundbreaking Ceremony 8/2022

11. The Authority paid the following travel expenses in 2022 for individuals listed on N-4:

Name	Amount	Description
Webster Evans	212.36	AEA Conference Mileage and Lodging 3/2022
Carl Turner	212.36	AEA Conference Mileage and Lodging 3/2022
Patricia Lindsay-Harvey	212.36	AEA Conference Mileage and Lodging 3/2022
Kevin McIntosh	212.36	AEA Conference Mileage and Lodging 3/2022
Diallyo Diggs	113.21	AEA Conference Lodging 3/2022
Emmanuel Stuppard	113.21	AEA Conference Lodging 3/2022
Webster Evans	435.15	AEA Conference Mileage, Parking and Lodging 11/2022
Carl Turner	415.15	AEA Conference Mileage and Lodging 11/2022
Patricia Lindsay-Harvey	415.15	AEA Conference Mileage and Lodging 11/2022
Kevin McIntosh	415.15	AEA Conference Mileage and Lodging 11/2022
Darvis Holley	415.15	AEA Conference Mileage and Lodging 11/2022
James Boyer	415.15	AEA Conference Mileage and Lodging 11/2022
William Weston	415.15	AEA Conference Mileage and Lodging 11/2022

12g. The Authority allowed a vehicle for personal use in 2022 to James Mackie, Executive Director.

17. The Authority received and paid a penalty compromise of \$33,000 to the DCA from previous PCP fire code violations. The Authority received a DEP Notice of Violation January 2022 for PCP air quality compliance issues. In March 2023 the Authority came to a verbal agreement to pay a \$150,000 fine which is not official until the ACO is issued after remaining items are abated.

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

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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

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

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

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

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

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

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

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

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

Willingboro Municipal Utilities Authority
For the Period January 01, 2024 to December 31, 2024

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)			Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
			Commissioner	Key Employee Officer	Highest Compensated	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1 James Mackie	Executive Director	40	X	X	X		\$ 140,000.00	N/A	\$ -	\$ 48,679.70	\$ 188,679.70
2 Rhonda Gigliotti	Finance Director	40	X				\$ 120,000.00	N/A	\$ 5,000.00	\$ 26,640.00	\$ 151,640.00
3 Emmanuel Stuppard	Director Ops & Maint	40		X	X		\$ 118,567.26	N/A	\$ -	\$ 48,733.13	\$ 167,300.39
4 Darvis Holley	Commissioner	2	X				\$ 9,971.00	N/A	\$ -	\$ -	\$ 9,971.00
5 Patricia Lindsay-Harvey	Commissioner	2	X				\$ 10,748.92	N/A	\$ -	\$ -	\$ 10,748.92
6 Carl Turner	Commissioner	2	X				\$ 9,971.00	N/A	\$ -	\$ -	\$ 9,971.00
7 Webster Evans	Commissioner	2	X		X		\$ 10,096.00	N/A	\$ -	\$ -	\$ 10,096.00
8 Kevin McIntosh	Commissioner	2	X				\$ 9,971.00	N/A	\$ -	\$ -	\$ 9,971.00
9 James Boyer	Commissioner	2	X				\$ 9,971.00	N/A	\$ -	\$ -	\$ 9,971.00
10 William Weston	Alt Commissioner	2	X				\$ -	N/A	\$ -	\$ -	\$ -
11 Christopher Felthaus	System Maint. Sup.	40			X		\$ 97,505.24	N/A	\$ -	\$ 47,189.90	\$ 144,695.14
12 Richard Linke III	Pollution Control Sup.	40			X		\$ 96,695.04	N/A	\$ -	\$ 38,678.88	\$ 135,373.92
13 James Lallo	Water Plant Sup.	40			X		\$ 105,000.00	N/A	\$ -	\$ 48,668.96	\$ 153,668.96
14 William Lake	Supervisor 1	40			X		\$ 89,440.00	N/A	\$ -	\$ 46,438.72	\$ 135,878.72
15 Kara Weekly	Director Ops & Maint	40			X		\$ 105,000.00	N/A	\$ -	\$ 31,280.24	\$ 136,280.24
16 Diallyo Diggs	Alt Commissioner	2	X				\$ 7,477.08	N/A	\$ -	\$ -	\$ 7,477.08
17										\$ -	\$ -
18										\$ -	\$ -
19										\$ -	\$ -
20										\$ -	\$ -
21										\$ -	\$ -
22										\$ -	\$ -
23										\$ -	\$ -
24										\$ -	\$ -
25										\$ -	\$ -
26										\$ -	\$ -
27										\$ -	\$ -
28										\$ -	\$ -
29										\$ -	\$ -
30										\$ -	\$ -
31										\$ -	\$ -
32										\$ -	\$ -
33										\$ -	\$ -
34										\$ -	\$ -
35										\$ -	\$ -
Total:							\$ 940,413.54	\$ -	\$ 5,000.00	\$ 336,309.53	\$ 1,281,723.07

Schedule of Health Benefits - Detailed Cost Analysis

Willingboro Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	21	14,126.00	296,646.00	13	13,626.00	177,138.00	119,508.00	67.5%
Parent & Child	5	26,868.00	134,340.00	6	24,391.00	146,346.00	(12,006.00)	-8.2%
Employee & Spouse (or Partner)	2	31,037.00	62,074.00	2	28,175.00	56,350.00	5,724.00	10.2%
Family	26	41,100.00	1,068,600.00	31	38,017.00	1,178,527.00	(109,927.00)	-9.3%
Employee Cost Sharing Contribution (enter as negative -)			(308,207.00)			(256,747.00)	(51,460.00)	20.0%
Subtotal	54		1,253,453.00	52		1,301,614.00	(48,161.00)	-3.7%
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	9	7,427.00	66,843.00	10	6,694.00	66,940.00	(97.00)	-0.1%
Parent & Child			-		-	-	-	
Employee & Spouse (or Partner)	17	18,943.00	322,031.00	16	16,125.00	258,000.00	64,031.00	24.8%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	
Subtotal	26		388,874.00	26		324,940.00	63,934.00	19.7%
GRAND TOTAL	80		1,642,327.00	78		1,626,554.00	15,773.00	1.0%

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

Willingboro Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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

If no accumulated absences, check this box:

Legal Basis for Benefit

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Allen, Anthony	8.08	\$ 1,321.59			X
Anderson, Kenneth	143	\$ 15,379.22	X		
Barber, Robert	6.44	\$ 1,271.58	X		
Blaum, Christopher	0.44	\$ 102.33	X		
Brown, Carlin	14.69	\$ 1,545.81	X		
Browning, Donna	1.04	\$ 79.83			X
Corley, Brandon	44.19	\$ 4,843.91	X		
Counts, Maurice	35.35	\$ 5,084.96			X
Cupitt, Brock	2.75	\$ 465.86	X		
Eckert, Joshua	111.38	\$ 16,899.77			X
Ercol, Cody	13	\$ 1,439.94	X		
Felthaus, Christopher	9	\$ 2,985.75			X
James, Daryl	10.99	\$ 1,185.55	X		
King, Nathaniel	77.88	\$ 7,866.72	X		
King, Pamela	78.5	\$ 13,450.19			X
Lake Jr, William	118.81	\$ 19,961.54			X
Lallo, James	190.06	\$ 22,840.11			X
Lallo, James Jr.	65.97	\$ 2,378.93	X		

Total liability for accumulated compensated absences at per most recent audit (this page only) \$ 119,103.59

Willingboro Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

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
Linke, Richard	11.01	\$ 576.63			X
Mackie, James	23.67	\$ 9,377.98			X
McCloskey, Robert	5.82	\$ 1,013.44			X
Morant, Eddie	47.69	\$ 7,398.44	X		
Piedra, Julian	4.16	\$ 273.80	X		
Potter, Bryan	28.44	\$ 3,425.34	X		
Stiehl, Barbara	109.19	\$ 15,359.39			X
Stiehl, Brittany	33.98	\$ 2,174.05			X
Stuppard, Christian	60.13	\$ 6,024.80	X		
Walker, Joanna	100.13	\$ 14,390.63			X
Walker, Kyle	1	\$ 169.40	X		
Weekly, Kara	27.99	\$ 3,714.29			X
Wise, Taliek	31	\$ 3,358.65			X
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 67,256.84			

Schedule of Shared Service Agreements

Willingboro Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

If no shared services, check this box:

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

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

Schedule of Shared Service Agreements (Cont.)

Willingboro Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

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

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

**2024 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Willingboro Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget	<i>\$ Increase (Decrease)</i>	<i>% Increase (Decrease)</i>	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	<i>Proposed vs. Adopted</i>	<i>Proposed vs. Adopted</i>
REVENUES										
Total Operating Revenues	\$ 9,280,400	\$ 8,633,200	\$ -	\$ -	\$ -	\$ -	\$ 17,913,600	\$ 17,096,400	\$ 817,200	4.8%
Total Non-Operating Revenues	15,000	15,000	-	-	-	-	30,000	30,000	-	
Total Anticipated Revenues	9,295,400	8,648,200	-	-	-	-	17,943,600	17,126,400	817,200	4.8%
APPROPRIATIONS										
Total Administration	1,665,385	1,689,385	-	-	-	-	3,354,770	2,961,480	393,290	13.3%
Total Cost of Providing Services	4,797,535	4,282,785	-	-	-	-	9,080,320	8,374,586	705,734	8.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	859,924	975,919	-	-	-	-	1,835,843	1,366,860	468,983	34.3%
Total Operating Appropriations	7,322,844	6,948,089	-	-	-	-	14,270,933	12,702,926	1,568,007	12.3%
Total Interest Payments on Debt	307,469	226,606	-	-	-	-	534,075	398,974	135,101	33.9%
Total Other Non-Operating Appropriations	1,653,087	1,485,505	-	-	-	-	3,138,592	4,066,500	(927,908)	-22.8%
Total Non-Operating Appropriations	1,960,556	1,712,111	-	-	-	-	3,672,667	4,465,474	(792,807)	-17.8%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	9,283,400	8,660,200	-	-	-	-	17,943,600	17,168,400	775,200	4.5%
Less: Total Unrestricted Net Position Utilized	-	200,000	-	-	-	-	200,000	200,000	-	
Net Total Appropriations	9,283,400	8,460,200	-	-	-	-	17,743,600	16,968,400	775,200	4.6%
ANTICIPATED SURPLUS (DEFICIT)	\$ 12,000	\$ 188,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 158,000	\$ 42,000	26.6%

Revenue Schedule

Willingboro Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023	\$ Increase	% Increase
							Adopted	(Decrease)	(Decrease)
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Proposed vs. Adopted	Proposed vs. Adopted
OPERATING REVENUES							Total All	All Operations	All Operations
<i>Service Charges</i>							Operations		
Residential	6,215,300	5,690,600				\$ 11,905,900	\$ 10,832,100	\$ 1,073,800	9.9%
Business/Commercial	760,000	605,000				1,365,000	1,200,500	164,500	13.7%
Industrial						-	10,600	(10,600)	-100.0%
Intergovernmental	1,359,300	1,181,600				2,540,900	2,196,400	344,500	15.7%
Other						-	-	-	#DIV/0!
Total Service Charges	8,334,600	7,477,200	-	-	-	15,811,800	14,239,600	1,572,200	11.0%
<i>Connection Fees</i>									
Residential	509,000	886,000				1,395,000	2,150,000	(755,000)	-35.1%
Business/Commercial	55,000	55,000				110,000	-	110,000	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees	564,000	941,000	-	-	-	1,505,000	2,150,000	(645,000)	-30.0%
<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	96,800	-	0.0%
Elevated Tank Rentals	200,000					200,000	310,000	(110,000)	-35.5%
Turn Off/On Fees	1,000					1,000	1,000	-	0.0%
Other Misc. Revenue	84,000	215,000				299,000	299,000	-	0.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Revenue	381,800	215,000	-	-	-	596,800	706,800	(110,000)	-15.6%
Total Operating Revenues	9,280,400	8,633,200	-	-	-	17,913,600	17,096,400	817,200	4.8%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments & 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	\$ 9,295,400	\$ 8,648,200	\$ -	\$ -	\$ -	\$ 17,943,600	\$ 17,126,400	\$ 817,200	4.8%

Prior Year Adopted Revenue Schedule

Willingboro Municipal Utilities Authority

FY 2023 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	5,767,300	5,064,800					\$ 10,832,100
Business/Commercial	649,000	551,500					1,200,500
Industrial		10,600					10,600
Intergovernmental	1,112,400	1,084,000					2,196,400
Other							-
Total Service Charges	7,528,700	6,710,900	-	-	-	-	14,239,600
<i>Connection Fees</i>							
Residential	950,000	1,200,000					2,150,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	950,000	1,200,000	-	-	-	-	2,150,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Hydrants & Fire Service	96,800						96,800
Elevated Tank Rentals	310,000						310,000
Turn Off/On Fees	1,000						1,000
Other Misc. Revenue	84,000	215,000					299,000
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	491,800	215,000	-	-	-	-	706,800
Total Operating Revenues	8,970,500	8,125,900	-	-	-	-	17,096,400
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	15,000	15,000					30,000
Penalties							-
Other							-
Total Interest	15,000	15,000	-	-	-	-	30,000
Total Non-Operating Revenues	15,000	15,000	-	-	-	-	30,000
TOTAL ANTICIPATED REVENUES	\$ 8,985,500	\$ 8,140,900	\$ -	\$ -	\$ -	\$ -	\$ 17,126,400

Appropriations Schedule

Willingboro Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 685,270	\$ 685,270					\$ 1,370,540	\$ 1,055,480	\$ 315,060	29.8%
Fringe Benefits	335,055	335,055					670,110	474,300	195,810	41.3%
Total Administration - Personnel	1,020,325	1,020,325	-	-	-	-	2,040,650	1,529,780	510,870	33.4%
<i>Administration - Other (List)</i>										
Other Admin Expenses (See Attached)	437,750	437,750					875,500	961,500	(86,000)	-8.9%
Miscellaneous Administration*	207,310	231,310					438,620	470,200	(31,580)	-6.7%
Total Administration - Other	645,060	669,060	-	-	-	-	1,314,120	1,431,700	(117,580)	-8.2%
Total Administration	1,665,385	1,689,385	-	-	-	-	3,354,770	2,961,480	393,290	13.3%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,603,080	1,340,210					2,943,290	2,546,000	397,290	15.6%
Fringe Benefits	1,082,865	796,750					1,879,615	1,781,386	98,229	5.5%
Total COPS - Personnel	2,685,945	2,136,960	-	-	-	-	4,822,905	4,327,386	495,519	11.5%
<i>Cost of Providing Services - Other (List)</i>										
Other COPS Expenses (See Attached)	2,000,190	2,021,825					4,022,015	3,820,900	201,115	5.3%
Miscellaneous COPS*	111,400	124,000					235,400	226,300	9,100	4.0%
Total COPS - Other	2,111,590	2,145,825	-	-	-	-	4,257,415	4,047,200	210,215	5.2%
Total Cost of Providing Services	4,797,535	4,282,785	-	-	-	-	9,080,320	8,374,586	705,734	8.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	859,924	975,919	-	-	-	-	1,835,843	1,366,860	468,983	34.3%
Total Operating Appropriations	7,322,844	6,948,089	-	-	-	-	14,270,933	12,702,926	1,568,007	12.3%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	307,469	226,606	-	-	-	-	534,075	398,974	135,101	33.9%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	1,653,087	1,285,505					2,938,592	3,866,500	(927,908)	-24.0%
Municipality/County Appropriation		200,000					200,000	200,000	-	0.0%
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	1,960,556	1,712,111	-	-	-	-	3,672,667	4,465,474	(792,807)	-17.8%
TOTAL APPROPRIATIONS	9,283,400	8,660,200	-	-	-	-	17,943,600	17,168,400	775,200	4.5%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	9,283,400	8,660,200	-	-	-	-	17,943,600	17,168,400	775,200	4.5%
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	\$ 9,283,400	\$ 8,460,200	\$ -	\$ -	\$ -	\$ -	\$ 17,743,600	\$ 16,968,400	\$ 775,200	4.6%

* 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 \$ 366,142.20 \$ 347,404.45 \$ - \$ - \$ - \$ - \$ 713,546.65

**AUTHORITY PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE**

Willingboro Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

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>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>
Other Admin Expense						
Information Management	80,000.00	80,000.00				
Postage	30,750.00	30,750.00				
Insurance	75,000.00	75,000.00				
Legal Fees	87,550.00	87,550.00				
Engineer Fees	112,500.00	112,500.00				
Consulting Fees	50,000.00	50,000.00				
Administrative Repairs	1,950.00	1,950.00				
	437,750.00	437,750.00				
Misc Administration						
Building & Site, Maintenance	12,500.00	12,500.00				
Telephone	14,000.00	14,000.00				
Electric	6,200.00	6,200.00				
Gas Heat	1,900.00	1,900.00				
Gasoline, Fuel & Diesel Oils	1,000.00	1,000.00				
Vehicles, Maintenance	750.00	750.00				
Printing	10,000.00	10,000.00				
Safety Services	2,900.00	2,900.00				
Trustee Fees	11,000.00	11,000.00				
Misc. Supplies & Expenses	51,060.00	51,060.00				
Auditor Fees	37,500.00	37,500.00				
Equipment Maintenance	15,000.00	15,000.00				
NJEIT Admin Fee	23,500.00	47,500.00				
Violations/Fines	20,000.00	20,000.00				
	207,310.00	231,310.00				

Prior Year Adopted Appropriations Schedule

Willingboro Municipal Utilities Authority

FY 2023 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 527,740	\$ 527,740					\$ 1,055,480
Fringe Benefits	237,150	237,150					474,300
Total Administration - Personnel	764,890	764,890	-	-	-	-	1,529,780
<i>Administration - Other (List)</i>							
Other Admin Expenses (See Attached)	480,750	480,750					961,500
Miscellaneous Administration*	235,100	235,100					470,200
Total Administration - Other	715,850	715,850	-	-	-	-	1,431,700
Total Administration	1,480,740	1,480,740	-	-	-	-	2,961,480
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,410,000	1,136,000					2,546,000
Fringe Benefits	1,040,943	740,443					1,781,386
Total COPS - Personnel	2,450,943	1,876,443	-	-	-	-	4,327,386
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expenses (See Attached)	1,934,700	1,886,200					3,820,900
Miscellaneous COPS*	86,000	140,300					226,300
Total COPS - Other	2,020,700	2,026,500	-	-	-	-	4,047,200
Total Cost of Providing Services	4,471,643	3,902,943	-	-	-	-	8,374,586
Total Principal Payments on Debt Service in Lieu of Depreciation	555,938	810,922	-	-	-	-	1,366,860
Total Operating Appropriations	6,508,321	6,194,605	-	-	-	-	12,702,926
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	199,540	199,434	-	-	-	-	398,974
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	1,215,100	2,651,400					3,866,500
Municipality/County Appropriation		200,000					200,000
Other Reserves							-
Total Non-Operating Appropriations	1,414,640	3,050,834	-	-	-	-	4,465,474
TOTAL APPROPRIATIONS	7,922,961	9,245,439	-	-	-	-	17,168,400
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,922,961	9,245,439	-	-	-	-	17,168,400
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	200,000	-	-	-	-	200,000
Other							-
Total Unrestricted Net Position Utilized	-	200,000	-	-	-	-	200,000
TOTAL NET APPROPRIATIONS	\$ 7,922,961	\$ 9,045,439	\$ -	\$ -	\$ -	\$ -	\$ 16,968,400

* 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 \$ 325,416.05 \$ 309,730.25 \$ - \$ - \$ - \$ - \$ 635,146.30

Debt Service Schedule - Principal

Willingboro Municipal Utilities Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>								Total Principal Outstanding
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	
<i>Water</i>										
See Detail Page		\$ 555,938	\$ 859,924	\$ 1,149,936	\$ 1,812,778	\$ 2,574,703	\$ 2,679,750	\$ 2,794,796	\$ 58,951,200	\$ 70,823,087
Total Principal		555,938	859,924	1,149,936	1,812,778	2,574,703	2,679,750	2,794,796	58,951,200	70,823,087
<i>Sewer</i>										
See Detail Page		810,922	975,919	1,388,477	1,674,583	2,534,766	2,725,117	2,630,444	62,253,713	74,183,019
Total Principal		810,922	975,919	1,388,477	1,674,583	2,534,766	2,725,117	2,630,444	62,253,713	74,183,019
<i>Operation #3</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 1,366,860	\$ 1,835,843	\$ 2,538,413	\$ 3,487,361	\$ 5,109,469	\$ 5,404,867	\$ 5,425,240	\$ 121,204,913	\$ 145,006,106

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

	Moody's	Fitch	Standard & Poors
Bond Rating	AA		
Year of Last Rating			2016

Debt Service Schedule - Principal (Detail Page)

Willingboro Municipal Utilities Authority

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>								Total Principal Outstanding
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	
Water										\$ -
NJEIT 2010 DW		\$ 35,000	\$ 5,000	-	-	-	-	-	-	\$ 5,000
ARRA SONJ 2010B DW		\$ 33,181	\$ 33,181	33,181	33,181	33,181	33,181	33,181	-	\$ 199,086
NJEIT 2014A DW		\$ 15,000	\$ 15,000	15,000	15,000	15,000	15,000	20,000	80,000	\$ 175,000
ARRA SONJ 2014B DW		\$ 44,588	\$ 44,588	44,588	44,588	44,588	44,588	44,588	162,920	\$ 430,448
NJEIT 2015A DW		\$ 15,000	\$ 15,000	15,000	15,000	15,000	15,000	20,000	100,000	\$ 195,000
ARRA SONJ 2015A DW		\$ 35,372	\$ 35,372	35,372	35,372	35,372	35,372	35,372	176,862	\$ 389,094
NJEIT 2017A		\$ 90,000	\$ 95,000	100,000	105,000	110,000	115,000	115,000	1,055,000	\$ 1,695,000
ARRA SONJ 2017B		\$ 110,514	\$ 110,514	110,514	110,514	110,514	110,514	110,514	651,937	\$ 1,315,021
NJIB Trust 2022A-2 -11		\$ -	\$ 180,000	185,000	195,000	205,000	215,000	225,000	2,270,000	\$ 3,475,000
NJIB Fund 2022A-2 -11		\$ 177,283	\$ 265,924	265,924	265,924	265,924	265,924	265,924	2,127,393	\$ 3,722,937
Well 5A (2024)		\$ -	\$ -	59,322	188,644	193,644	193,644	193,644	6,371,102	\$ 7,200,000
Edge Tank Repair (2023)		\$ -	\$ 60,345	225,690	230,690	235,690	240,690	245,690	2,476,205	\$ 3,715,000
Holyoke Tank Repair (2024)		\$ -	\$ -	60,345	225,690	230,690	235,690	240,690	2,721,895	\$ 3,715,000
ESIP Project (2024)		\$ -	\$ -	-	34,615	117,981	120,231	122,481	2,366,193	\$ 2,761,501
Well 6 WTP Upgrade (2025)		\$ -	\$ -	-	144,068	443,136	448,136	453,136	15,906,524	\$ 17,395,000
Meribrook PFOS (2025)		\$ -	\$ -	-	169,492	518,983	523,983	533,983	18,688,559	\$ 20,435,000
Well 1 PFOS/OA (2027)		\$ -	\$ -	-	-	-	67,797	135,593	3,796,610	\$ 4,000,000
Sewer										\$ -
NJEIT 2008A		\$ 140,000	\$ 145,000	155,000	160,000	170,000	180,000	-	-	\$ 810,000
NJEIT 2008B		\$ 113,634	\$ 112,004	113,665	112,004	113,212	114,118	-	-	\$ 565,003
NJEIT 2010A		\$ 105,000	\$ 110,000	60,000	-	-	-	-	-	\$ 170,000
ARRA SONJ 2010B		\$ 93,944	\$ 93,944	93,944	93,944	93,944	93,944	93,944	-	\$ 563,664
NJEIT 2014 CW TRUST		\$ 40,000	\$ 40,000	45,000	45,000	45,000	45,000	50,000	210,000	\$ 480,000
NJEIT 2014 CW FUND		\$ 120,285	\$ 120,285	120,285	120,285	120,285	120,285	120,285	481,139	\$ 1,202,849
NJEIT 2015A CW		\$ 25,000	\$ 25,000	25,000	25,000	30,000	30,000	30,000	170,000	\$ 335,000
ARRA SONJ 2015A CW		\$ 59,806	\$ 59,806	59,806	59,806	59,806	59,806	59,806	167,601	\$ 526,437
NJIB Trust 2022A-2 -09		\$ -	\$ 100,000	100,000	110,000	115,000	120,000	125,000	2,325,000	\$ 2,995,000
NJIB Fund 2022A-2 -09		\$ 113,253	\$ 169,880	169,880	169,880	169,880	169,880	169,880	2,208,441	\$ 3,227,721
PCP Clarifiers (2024)		\$ -	\$ -	445,897	395,897	405,897	410,897	420,897	7,380,515	\$ 9,460,000
ESIP Project (2024)		\$ -	\$ -	-	196,154	668,557	681,307	694,057	13,212,270	\$ 15,452,345
Collection System (2025)		\$ -	\$ -	-	16,969	53,898	53,898	53,898	1,936,337	\$ 2,115,000
Sanitary Sewer (2025-2029)		\$ -	\$ -	-	101,695	258,390	415,085	576,780	29,598,050	\$ 30,950,000
Sludge Dewatering (2025)		\$ -	\$ -	-	67,949	230,897	230,897	235,897	4,564,360	\$ 5,330,000
TOTAL PRINCIPAL ALL OPERATIONS		\$ 1,366,860	\$ 1,835,843	\$ 2,538,413	\$ 3,487,361	\$ 5,109,469	\$ 5,404,867	\$ 5,425,240	\$ 121,204,913	\$ 145,006,106

Debt Service Schedule - Interest

Willingboro Municipal Utilities Authority

If Authority has no debt, check this box:

	<i>Fiscal Year Ending in</i>								Total Interest Payments Outstanding	
	2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter		
<i>Water</i>										
See Detail Page	\$ 199,540	\$ 307,469	\$ 506,038	\$ 1,291,778	\$ 1,514,796	\$ 1,632,297	\$ 1,641,682	\$ 22,755,671	\$ 29,649,731	-
Total Interest Payments	199,540	307,469	506,038	1,291,778	1,514,796	1,632,297	1,641,682	22,755,671	29,649,731	-
<i>Sewer</i>										
See Detail Page	199,434	226,606	482,477	973,211	1,274,081	1,382,539	1,486,867	20,821,096	26,646,877	-
Total Interest Payments	199,434	226,606	482,477	973,211	1,274,081	1,382,539	1,486,867	20,821,096	26,646,877	-
<i>Operation #3</i>										
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	<u>\$ 398,974</u>	<u>\$ 534,075</u>	<u>\$ 988,515</u>	<u>\$ 2,264,989</u>	<u>\$ 2,788,877</u>	<u>\$ 3,014,836</u>	<u>\$ 3,128,549</u>	<u>\$ 43,576,767</u>	<u>\$ 56,296,608</u>	

Net Position Reconciliation

Willingboro Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

FY 2024 Proposed Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 15,499,255	\$ 11,994,909					\$ 27,494,164
Less: Invested in Capital Assets, Net of Related Debt (1)	20,360,425	998,469					21,358,894
Less: Restricted for Debt Service Reserve (1)	364,563	199,919					564,482
Less: Other Restricted Net Position (1)	3,583,138	3,253,788					6,836,926
Total Unrestricted Net Position (1)	(8,808,871)	7,542,733	-	-	-	-	(1,266,138)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	2,708,221	2,154,266					4,862,487
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	8,520,321	6,794,927					15,315,248
Plus: Estimated Income (Loss) on Current Year Operations (2)	12,000	188,000					200,000
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	2,431,671	16,679,926	-	-	-	-	19,111,597
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	153,913	1,991,495	-	-	-	-	2,145,408
Appropriation to Municipality/County (3)	-	200,000	-	-	-	-	200,000
Total Unrestricted Net Position Utilized in Proposed Budget	153,913	2,191,495	-	-	-	-	2,345,408
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 2,277,758	\$ 14,488,431	\$ -	\$ -	\$ -	\$ -	\$ 16,766,189

(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 \$ 366,142 \$ 347,404 \$ - \$ - \$ - \$ - \$ 713,547

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

FISCAL YEAR 2024

Willingboro Municipal Utilities Authority

(Authority Name)

2024 AUTHORITY CAPITAL BUDGET/PROGRAM

2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Willingboro Municipal Utilities Authority

(Authority Name)

Fiscal Year: January 01, 2024 to December 31, 2024

Check the box for the applicable statement below:

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Willingboro Municipal Utilities Authority, on October 18, 2023.

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:	rgigliotti@wmua.info
Name:	Rhonda Gigliotti
Title:	Finance Director
Address:	433 JFK Way Willingboro, NJ 08046
Phone Number:	609-877-2900 x102
Fax Number:	609-835-4645
E-mail Address:	rgigliotti@wmua.info

2024 CAPITAL BUDGET/PROGRAM MESSAGE

Willingboro Municipal Utilities Authority

Fiscal Year: January 01, 2024 to December 31, 2024

Answer all questions below using the space provided.

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

Yes

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

Yes

Yes

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, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Plant/Building Upgrades	\$ 1,177,000	\$ 153,913	\$ 1,023,087			
Equipment/Vehicles	358,000		358,000			
See Attached Schedule	52,000,000			52,000,000		
Miscellaneous Capital	272,000		272,000			
Total	53,807,000	153,913	1,653,087	52,000,000	-	-
<i>Sewer</i>						
Plant/Building/Main Upgrades	2,445,000	\$ 1,739,495	\$ 705,505			
Equipment/Vehicles	374,000	152,000	222,000			
See Attached Schedule	22,500,000			22,500,000		
Miscellaneous Capital	458,000	100,000	358,000			
Total	25,777,000	1,991,495	1,285,505	22,500,000	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 79,584,000	\$ 2,145,408	\$ 2,938,592	\$ 74,500,000	\$ -	\$ -

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

5 Year Capital Improvement Plan

Willingboro Municipal Utilities Authority
For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
<i>Water</i>							
Plant/Building Upgrades	\$ 2,010,000	\$ 1,177,000	\$ 155,000	\$ 173,000	\$ 105,000	\$ 200,000	\$ 200,000
Equipment/Vehicles	534,000	358,000	26,000	30,000	60,000	30,000	30,000
See Attached Schedule	52,000,000	52,000,000					
Miscellaneous Capital	444,800	272,000	42,200	40,600	39,000	46,000	5,000
Total	54,988,800	53,807,000	223,200	243,600	204,000	276,000	235,000
<i>Sewer</i>							
Plant/Building/Main Upgrades	6,196,000	2,445,000	\$ 1,055,000	\$ 755,000	\$ 783,000	\$ 733,000	\$ 425,000
Equipment/Vehicles	512,000	374,000	26,000		26,000	60,000	26,000
See Attached Schedule	46,500,000	22,500,000	6,000,000	6,000,000	6,000,000	6,000,000	
Miscellaneous Capital	1,598,100	458,000	408,800	186,800	286,000	172,200	86,300
Total	54,806,100	25,777,000	7,489,800	6,941,800	7,095,000	6,965,200	537,300
<i>Operation #3</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 109,794,900	\$ 79,584,000	\$ 7,713,000	\$ 7,185,400	\$ 7,299,000	\$ 7,241,200	\$ 772,300

5 Year Capital Improvement Plan Funding Sources

Willingboro Municipal Utilities Authority

For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Plant/Building Upgrades	\$ 2,010,000	\$ 153,913	\$ 1,856,087			
Equipment/Vehicles	534,000		534,000			
See Attached Schedule	52,000,000			52,000,000		
Miscellaneous Capital	444,800		444,800			
Total	54,988,800	153,913	2,834,887	52,000,000	-	-
<i>Sewer</i>						
Plant/Building/Main Upgrades	6,196,000	\$ 1,739,495	\$ 4,456,505			
Equipment/Vehicles	512,000	152,000	360,000			
See Attached Schedule	46,500,000			46,500,000		
Miscellaneous Capital	1,598,100	100,000	1,498,100			
Total	54,806,100	1,991,495	6,314,605	46,500,000	-	-
<i>Operation #3</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
Total	-	-	-	-	-	-
TOTAL	\$ 109,794,900	\$ 2,145,408	\$ 9,149,492	\$ 98,500,000	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 109,794,900					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

