

Fiscal Year Start Year End Year
 2025 – 2025

Authority Budget of:
Willingboro Municipal Utilities Authority

State Filing Year 2025

For the Period: January 1, 2025 to December 31, 2025

www.wmua.info
Authority Web Address



**2025 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2025

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2025 to December 31, 2025

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: 1/3/2025

2025 PREPARER'S CERTIFICATION

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2025 to December 31, 2025

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

2025 APPROVAL CERTIFICATION

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2025 to December 31, 2025

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 30, 2024.

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

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2025 ADOPTION CERTIFICATION

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2025 to December 31, 2025

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Willingboro Municipal Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on December 18, 2024.

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		

2025 ADOPTED BUDGET RESOLUTION

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

WHEREAS, the Annual Budget and Capital Budget/Program for the Willingboro Municipal Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented for adoption before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of December 18, 2024; 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 \$18,035,350.00, Total Appropriations, including any Accumulated Deficit, if any, of \$18,235,350.00, and Total Unrestricted Net Position utilized of \$200,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$79,046,000.00 and Total Unrestricted Net Position Utilized of \$2,582,494.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Willingboro Municipal Utilities Authority at an open public meeting held on December 18, 2024 that the Annual Budget and Capital Budget/Program of the Willingboro Municipal Utilities Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 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.

osony@msn.com
(Secretary's Signature)

12/18/2024
(Date)

Governing Body Recorded Vote

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

**2025 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

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 2025 proposed Annual Budget and make comparison to the Fiscal Year 2024 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 Connection Fees Residential 67.6% decrease -Based on contractor schedule of closings. Elevated Tank Rentals 18.9% increase -Entered into new lease agreements. Other Misc. Revenue 66.6% decrease -Adjusted to 3 year average revenue values. Operating Appropriations Administrative Personnel Salary & Wages 12.1% increase -One position was added; budgeted salaries increased; open positions were filled at salary levels higher than previously budgeted. Administrative Personnel Fringe Benefits 11.2% increase -State Health Benefits projected to increase 17.2%, partially offset with employee contribution increases. Miscellaneous Administration 29.5% increase -Rental of office space commencing 10/15/24.

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 2024, therefore, the 2025 budget is based on normal usage.
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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 Capital Budget and the appropriation to Willingboro Township.

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

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 2024 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?

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

Answer the question below using the space provided.

6. Attach in FAST 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**".

<u>Water Rates (PROPOSED CHANGES)</u>	2025	2025	2025
	<u>Residential</u>	<u>Commercial</u>	<u>Other</u>
Minimum Charge (Quarterly) (includes 10,000 gallons)	87.68	145.35	
Usage Charge (per 1,000 gallons)			
Tier 1 (10,001 - 13,000 gallons per quarter)	7.33	9.94	
Tier 2 (13,001 - 26,000 gallons per quarter)	7.33	9.94	
Tier 3 (Over 26,001 gallons per quarter)	8.58	11.99	
Pools & Irrigation			5.48
Mt. Laurel Wholesale Rate			3.57
<u>Sewer Rates (PROPOSED CHANGES)</u>	2025	2025	2025
	<u>Residential</u>	<u>Commercial</u>	<u>Other</u>
Minimum Charge (Quarterly) (includes 10,000 gallons)	82.11	99.16	
Usage Charge (per 1,000 gallons)			
Tier 1 (10,001 - 13,000 gallons per quarter)	6.79	8.73	
Tier 2 (13,001 - 26,000 gallons per quarter)	7.92	11.10	
	82.11	99.16	2025
<u>Flat Fee Rates (PROPOSED CHANGES)</u>			<u>Other</u>
<2" Fire Line			44.00
2" Fire Line			44.00
3" Fire Line			75.00
4" Fire Line			90.00
6" Fire Line			179.00
8" Fire Line			358.00
10" Fire Line			717.00
12" Fire Line			1,433.00
Multiple Sizes			537.00
Fire Service			2,040.00
Hydrant			27.00

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2025

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>	856-435-0440
<i>E-mail:</i>	mcragin@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

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

66

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:

\$ 2,725,637.55

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, 2025 to December 31, 2025

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?

If "yes", provide explanation, including amount paid. No

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, 2025 to December 31, 2025

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, 2025 to December 31, 2025

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. The Executive Director has a written employment contract and is evaluated by the Board. All other employees are evaluated semi-annually.

10. The Authority paid for the following meals during 2023:

Name	Amount	Description
Vincenzo's Pizza	695.98	Employee Appreciation Retirement Lunch 1/2023
Morton's Steakhouse	1,278.62	AEA Conference Dinner 3/2023
S&S Catering	1,280.00	Employee Picnic 9/2023
Longos	1,764.00	AEA Conference Dinner 11/2023
SweetWater Bar & Grill	3,798.58	Employee Appreciation Dinner 12/2023
JoAnna Walker	220.08	Diversity Class Lunch 3/2023
Anthony Allen	51.89	Emergency crew meal 11/2023
Javonn Martin	43.44	Emergency crew meal 12/2023

11. The Authority paid the following travel expenses in 2023 for individuals listed on N-4:

Name	Amount	Description
Patricia Lindsay-Harvey	246.77	AEA Conference Lodging, Mileage, Tolls 3/2023
Kevin McIntosh	105.15	AEA Conference Mileage and Tolls 3/2023
Carl Turner	229.72	AEA Conference Lodging, Mileage, Tolls 3/2023
Diallyo Diggs	218.36	AEA Conference Lodging, Mileage, Tolls 3/2023
Rhonda Gigliotti	218.36	AEA Conference Lodging, Mileage, Tolls 3/2023
Kevin McIntosh	419.65	AEA Conference Lodging, Mileage, Tolls 11/2023
Carl Turner	419.65	AEA Conference Lodging, Mileage, Tolls 11/2023
Darvis Holley	419.65	AEA Conference Lodging, Mileage, Tolls 11/2023
James Boyer	419.65	AEA Conference Lodging, Mileage, Tolls 11/2023
Diallyo Diggs	419.65	AEA Conference Lodging, Mileage, Tolls 11/2023
Kara Weekly	399.52	AEA Conference Lodging, Mileage, Tolls 11/2023

12.g. The Authority allowed a vehicle for personal use in 2023 to James Mackie, Executive Director.

17. 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 was not official until the ACO was issued once remaining items were abated. The Authority paid the \$150,000 fine in May 2024 per resolution 2024-04-17-10.

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

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2025 to December 31, 2025

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, 2025 to December 31, 2025

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)			
			Commissioner	Key Employee Officer	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)
1 James Mackie	Executive Director	40	X	X	X	\$ 135,217.13	\$ -	\$ -	\$ 61,128.44	\$ 196,345.57
2 Rhonda Gigliotti	Finance Director	40	X	X		\$ 106,211.50	\$ 2,916.69	\$ -	\$ 23,578.95	\$ 132,707.14
3 Kara Weekly	Director Ops & Maint	40		X		\$ 90,304.48	\$ -	\$ -	\$ 33,873.03	\$ 124,177.51
4 Patricia Lindsay-Harvey	Commissioner	2	X			\$ 10,659.16	\$ -	\$ -	\$ -	\$ 10,659.16
5 Kevin McIntosh	Commissioner	2	X			\$ 9,971.00	\$ -	\$ -	\$ -	\$ 9,971.00
6 Carl Turner	Commissioner	2	X			\$ 10,060.76	\$ -	\$ -	\$ -	\$ 10,060.76
7 Darvis Holley	Commissioner	2	X			\$ 9,971.00	\$ -	\$ -	\$ -	\$ 9,971.00
8 James Boyer	Commissioner	2	X			\$ 9,683.24	\$ -	\$ -	\$ -	\$ 9,683.24
9 William Weston	Alt. Commissioner	2	X			\$ -	\$ -	\$ -	\$ -	\$ -
10 Diallyo Diggs	Alt. Commissioner	2	X			\$ 6,614.34	\$ -	\$ -	\$ -	\$ 6,614.34
11 Christopher Felthaus	System Maint. Sup.	40		X		\$ 98,434.51	\$ -	\$ -	\$ 63,473.50	\$ 161,908.01
12 Richard Linke III	Pollution Control Sup.	40		X		\$ 91,702.50	\$ -	\$ -	\$ 48,201.68	\$ 139,904.18
13 James Lallo	Water Plant Sup.	40		X		\$ 97,444.13	\$ -	\$ -	\$ 50,737.40	\$ 148,181.53
14 William Lake	Chief WTP Operator	40		X		\$ 83,311.35	\$ -	\$ -	\$ 59,096.40	\$ 142,407.75
15 Anthony Allen	Chief STP Operator	40		X		\$ 85,990.87	\$ -	\$ -	\$ 30,890.89	\$ 116,881.76
16									\$ -	\$ -
17									\$ -	\$ -
18									\$ -	\$ -
19									\$ -	\$ -
20									\$ -	\$ -
21									\$ -	\$ -
22									\$ -	\$ -
23									\$ -	\$ -
24									\$ -	\$ -
25									\$ -	\$ -
26									\$ -	\$ -
27									\$ -	\$ -
28									\$ -	\$ -
29									\$ -	\$ -
30									\$ -	\$ -
31									\$ -	\$ -
32									\$ -	\$ -
33									\$ -	\$ -
34									\$ -	\$ -
35									\$ -	\$ -
Total:						\$ 845,575.97	\$ -	\$ 2,916.69	\$ 370,980.29	\$ 1,219,472.95

Schedule of Health Benefits - Detailed Cost Analysis

Willingboro Municipal Utilities Authority

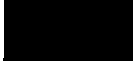
For the Period: January 01, 2025 to December 31, 2025

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)
Active Employees - Health Benefits - Annual Cost							
Single Coverage	18	17,243.00	310,374.00	21	14,126.00	296,646.00	13,728.00
Parent & Child	7	33,705.00	235,935.00	5	26,868.00	134,340.00	101,595.00
Employee & Spouse (or Partner)	2	36,461.00	72,922.00	2	31,037.00	62,074.00	10,848.00
Family	23	48,085.00	1,105,955.00	26	41,100.00	1,068,600.00	37,355.00
Employee Cost Sharing Contribution (enter as negative -)			(347,732.00)			(308,207.00)	(39,525.00)
Subtotal	50		1,377,454.00	54		1,253,453.00	124,001.00
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	8,524.00	76,716.00	9	7,427.00	66,843.00	9,873.00
Parent & Child			-			-	-
Employee & Spouse (or Partner)	17	21,875.00	371,875.00	17	18,943.00	322,031.00	49,844.00
Family			-			-	-
Employee Cost Sharing Contribution (enter as negative -)			-			-	-
Subtotal	26		448,591.00	26		388,874.00	59,717.00
GRAND TOTAL	76		1,826,045.00	80		1,642,327.00	183,718.00

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

**% Increase
(Decrease)**



4.6%
75.6%
17.5%
3.5%
12.8%
9.9%

14.8%

15.5%

15.4%

11.2%

**Willingboro Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY**

If no accumulated absences, check this box:

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
Allen, Anthony			12.56	\$4,520.70									X
Anderson, Kenneth	138.00	\$14,810.99	13.50	\$2,897.80									X
Armind, Malik			2.99	\$505.41									X
Barber, Robert	0.13	\$14.59											X
Baskerville, Terry			0.47	\$77.46									X
Blaum, Christopher	1.06	\$142.21											X
Bodine, Irving			5.24	\$1,654.67									X
Brown, Carlin	13.81	\$1,308.87											X
Browning, Donna			5.02	\$1,043.38									X
Corley, Brandon	34.06	\$3,364.01	12.38	\$2,444.32									X
Counts, Maurice	23.36	\$2,720.68	13.27	\$3,090.21									X
Crowe, Francis			4.37	\$702.57									X
DeSanto, Steve			4.54	\$728.68									X
Dowdy, Kimila			3.23	\$541.80									X
Eckert, Joshua	105.31	\$15,000.00	3.50	\$1,037.09									X
Ercol, Cody	9.00	\$870.84	9.50	\$1,838.44									X
Felthaus, Christopher			15.00	\$5,382.31									X
Gigliotti, Rhonda			5.38	\$2,582.40									X
James, Daryl			9.42	\$1,707.43									X
King, Nathaniel	67.88	\$6,431.83	15.00	\$2,842.80									X
Otero, Karla			1.85	\$391.14									X
Lake Jr., William	115.06	\$15,000.00	12.69	\$4,669.00									X
Lallo, James	180.06	\$15,000.00	21.00	\$8,820.00									X
Linke, Richard			0.61	\$236.90									X
Lopez, Hector			8.30	\$1,334.05									X
Mackie, James	27.14	\$7,515.69	18.00	\$9,972.00									X
Mangreum, Nicholas			3.05	\$552.90									X
McCloskey, Robert	7.00	\$937.15	3.88	\$1,037.56									X
McAlack, John			5.76	\$1,044.85									X
McBride, Keith	1.20	\$115.75											X
Medley Jr., Lewis	0.06	\$6.25	1.81	\$362.25									X
Moore, Branden			0.46	\$87.41									X
TOTALS (THIS PAGE ONLY)	723.13	\$83,238.86	212.78	\$62,105.53	-	\$0.00	-	\$0.00	-	\$0.00			

**Willingboro Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
Morant, Eddie	36.94	\$5,363.33	14.00	\$4,065.60									X
Moroney, Stephanie			3.55	\$710.50									X
Overton, William			0.46	\$72.21							X		
Piedra, Julian			6.84	\$1,239.50							X		
Potter, Bryan	8.94	\$864.79	12.00	\$2,322.24							X		
Reese, Nasir			6.91	\$1,253.10							X		
Stiehl, Barbara	103.00	\$14,420.00	6.72	\$1,881.25									X
Stiehl, Brittany			11.99	\$2,926.18									X
Stuppard, Christian	49.13	\$4,655.09	1.50	\$284.28							X		
Swindt, Donovan			2.49	\$399.89							X		
Walker, Joanna	92.69	\$12,976.25	14.00	\$3,920.00									X
Weekly, Kara			15.00	\$6,600.00									X
Wise, Talek	37.51	\$4,500.75	1.19	\$285.00									X
TOTALS (THIS PAGE ONLY)	328.21	\$42,780.21	96.65	\$25,959.75	-	\$0.00	-	\$0.00	-	\$0.00			

**Willingboro Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

Willingboro Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
TOTALS (ALL PAGES)	1,051.34	\$126,019.07	309.43	\$88,065.28	-	\$0.00	-	\$0.00	-	\$0.00			
Total Funds Reserved per Most Recently Completed Audit:	\$0.00		Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:						0.00				
Total Funds Appropriated in Current Budget:	\$0.00		Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:						43.00				

N-6 (TOTAL) Accumulated Absence Liability

Schedule of Shared Service Agreements

Willingboro Municipal Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

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

Schedule of Shared Service Agreements (Cont.)

Willingboro Municipal Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

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

**2025 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Willingboro Municipal Utilities Authority
For the Period: January 01, 2025 to December 31, 2025

	FY 2025 Proposed Budget						FY 2024 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	\$ 9,345,450	\$ 8,659,900	\$ -	\$ -	\$ -	\$ -	\$ 18,005,350	\$ 17,913,600	\$ 91,750	0.5%
Total Non-Operating Revenues	15,000	15,000	-	-	-	-	30,000	30,000	-	
Total Anticipated Revenues	9,360,450	8,674,900	-	-	-	-	18,035,350	17,943,600	91,750	0.5%
APPROPRIATIONS										
Total Administration	1,856,053	1,856,053	-	-	-	-	3,712,106	3,354,770	357,336	10.7%
Total Cost of Providing Services	5,091,782	4,233,555	-	-	-	-	9,325,337	9,080,320	245,017	2.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	864,630	942,580	-	-	-	-	1,807,210	1,835,843	(28,633)	-1.6%
Total Operating Appropriations	7,812,465	7,032,188	-	-	-	-	14,844,653	14,270,933	573,720	4.0%
Total Interest Payments on Debt	320,485	206,706	-	-	-	-	527,191	534,075	(6,884)	-1.3%
Total Other Non-Operating Appropriations	1,227,500	1,636,006	-	-	-	-	2,863,506	3,138,592	(275,086)	-8.8%
Total Non-Operating Appropriations	1,547,985	1,842,712	-	-	-	-	3,390,697	3,672,667	(281,970)	-7.7%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	9,360,450	8,874,900	-	-	-	-	18,235,350	17,943,600	291,750	1.6%
Less: Total Unrestricted Net Position Utilized	-	200,000	-	-	-	-	200,000	200,000	-	
Net Total Appropriations	9,360,450	8,674,900	-	-	-	-	18,035,350	17,743,600	291,750	1.6%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ (200,000)	-100.0%

Revenue Schedule

Willingboro Municipal Utilities Authority
For the Period: January 01, 2025 to December 31, 2025

	FY 2025 Proposed Budget						FY 2024 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	All Operations
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	6,526,065	6,238,900					\$ 12,764,965	\$ 11,905,900	\$ 859,065	7.2%
Business/Commercial	798,000	659,500					1,457,500	1,365,000	92,500	6.8%
Industrial							-	-		#DIV/0!
Intergovernmental	1,459,785	1,325,200					2,784,985	2,540,900	244,085	9.6%
Other							-	-		#DIV/0!
Total Service Charges	8,783,850	8,223,600	-	-	-	-	17,007,450	15,811,800	1,195,650	7.6%
<i>Connection Fees</i>										
Residential	121,100	331,300					452,400	1,395,000	(942,600)	-67.6%
Business/Commercial	55,000	55,000					110,000	110,000	-	0.0%
Industrial							-	-		#DIV/0!
Intergovernmental							-	-		#DIV/0!
Other							-	-		#DIV/0!
Total Connection Fees	176,100	386,300	-	-	-	-	562,400	1,505,000	(942,600)	-62.6%
<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	237,700						237,700	200,000	37,700	18.9%
Turn Off/On Fees	1,000						1,000	1,000	-	0.0%
Other Misc. Revenue	50,000	50,000					100,000	299,000	(199,000)	-66.6%
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
							-	-		#DIV/0!
Total Other Revenue	385,500	50,000	-	-	-	-	435,500	596,800	(161,300)	-27.0%
Total Operating Revenues	9,345,450	8,659,900	-	-	-	-	18,005,350	17,913,600	91,750	0.5%
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	\$ 9,360,450	\$ 8,674,900	\$ -	\$ -	\$ -	\$ -	\$ 18,035,350	\$ 17,943,600	\$ 91,750	0.5%

Prior Year Adopted Revenue Schedule

Willingboro Municipal Utilities Authority

FY 2024 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	6,215,300	5,690,600					\$ 11,905,900
Business/Commercial	760,000	605,000					1,365,000
Industrial							-
Intergovernmental	1,359,300	1,181,600					2,540,900
Other							-
Total Service Charges	8,334,600	7,477,200	-	-	-	-	15,811,800
<i>Connection Fees</i>							
Residential	509,000	886,000					1,395,000
Business/Commercial	55,000	55,000					110,000
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	564,000	941,000	-	-	-	-	1,505,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Hyrants & Fire Service	96,800						96,800
Elevated Tank Rentals	200,000						200,000
Turn Off/On Fees	1,000						1,000
Other Misc. Revenue	84,000	215,000					299,000
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	381,800	215,000	-	-	-	-	596,800
Total Operating Revenues	9,280,400	8,633,200	-	-	-	-	17,913,600
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
Total Other Non-Operating Revenues	-	-	-	-	-	-	-
<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	\$ 9,295,400	\$ 8,648,200	\$ -	\$ -	\$ -	\$ -	\$ 17,943,600

Appropriations Schedule

Willingboro Municipal Utilities Authority
For the Period: January 01, 2025 to December 31, 2025

	FY 2025 Proposed Budget						FY 2024 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	\$ 768,495	\$ 768,495					\$ 1,536,990	\$ 1,370,540	\$ 166,450	12.1%
Fringe Benefits	372,570	372,570					745,140	670,110	75,030	11.2%
Total Administration - Personnel	1,141,065	1,141,065	-	-	-	-	2,282,130	2,040,650	241,480	11.8%
<i>Administration - Other (List)</i>										
Other Admin Expenses (See Attached)	431,000	431,000					862,000	875,500	(13,500)	-1.5%
Miscellaneous Administration*	283,988	283,988					567,976	438,620	129,356	29.5%
Total Administration - Other	714,988	714,988	-	-	-	-	1,429,976	1,314,120	115,856	8.8%
Total Administration	1,856,053	1,856,053	-	-	-	-	3,712,106	3,354,770	357,336	10.7%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,672,400	1,338,710					3,011,110	2,943,290	67,820	2.3%
Fringe Benefits	1,195,497	798,625					1,994,122	1,879,615	114,507	6.1%
Total COPS - Personnel	2,867,897	2,137,335	-	-	-	-	5,005,232	4,822,905	182,327	3.8%
<i>Cost of Providing Services - Other (List)</i>										
Other COPS Expenses (See Attached)	2,112,850	1,956,720					4,069,570	4,022,015	47,555	1.2%
Miscellaneous COPS*	111,035	139,500					250,535	235,400	15,135	6.4%
Total COPS - Other	2,223,885	2,096,220	-	-	-	-	4,320,105	4,257,415	62,690	1.5%
Total Cost of Providing Services	5,091,782	4,233,555	-	-	-	-	9,325,337	9,080,320	245,017	2.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	864,630	942,580	-	-	-	-	1,807,210	1,835,843	(28,633)	-1.6%
Total Operating Appropriations	7,812,465	7,032,188	-	-	-	-	14,844,653	14,270,933	573,720	4.0%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	320,485	206,706	-	-	-	-	527,191	534,075	(6,884)	-1.3%
Operations & Maintenance Reserve							-	-	-	-
Renewal & Replacement Reserve	1,227,500	1,436,006					2,663,506	2,938,592	(275,086)	-9.4%
Municipality/County Appropriation		200,000					200,000	200,000	-	0.0%
Other Reserves							-	-	-	-
Total Non-Operating Appropriations	1,547,985	1,842,712	-	-	-	-	3,390,697	3,672,667	(281,970)	-7.7%
TOTAL APPROPRIATIONS	9,360,450	8,874,900	-	-	-	-	18,235,350	17,943,600	291,750	1.6%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	9,360,450	8,874,900	-	-	-	-	18,235,350	17,943,600	291,750	1.6%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	200,000	-	-	-	-	200,000	200,000	-	0.0%
Other							-	-	-	-
Total Unrestricted Net Position Utilized	-	200,000	-	-	-	-	200,000	200,000	-	0.0%
TOTAL NET APPROPRIATIONS	\$ 9,360,450	\$ 8,674,900	\$ -	\$ -	\$ -	\$ -	\$ 18,035,350	\$ 17,743,600	\$ 291,750	1.6%

* 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 \$ 390,623.25 \$ 351,609.40 \$ - \$ - \$ - \$ - \$ 742,232.65

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Willingboro Municipal Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

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	32,500.00	32,500.00				
Insurance	25,000.00	25,000.00				
Legal Fees	137,500.00	137,500.00				
Engineer Fees	100,000.00	100,000.00				
Consulting Fees	55,000.00	55,000.00				
Administrative Repairs	1,000.00	1,000.00				
	431,000.00	431,000.00				
Misc Administration						
Building & Site, Maintenance	25,590.00	25,590.00				
Telephone	22,590.00	22,590.00				
Electric	12,398.00	12,398.00				
Gas Heat	5,050.00	5,050.00				
Gasoline, Fuel & Diesel Oils	500.00	500.00				
Vehicles, Maintenance	750.00	750.00				
Printing	10,000.00	10,000.00				
Safety Services	2,250.00	2,250.00				
Trustee Fees	11,000.00	11,000.00				
Misc. Supplies & Expenses	59,360.00	59,360.00				
Auditor Fees	50,000.00	50,000.00				
Equipment Maintenance	16,000.00	16,000.00				
NJEIT Admin Fee	27,500.00	27,500.00				
Violations/Fines	20,000.00	20,000.00				
Training	500.00	500.00				
Office Supplies	20,500.00	20,500.00				
	283,988.00	283,988.00				

**AUTHORITY PROPOSED APPROPRIATIONS
 APPROPRIATION DETAIL PAGE**

Willingboro Municipal Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

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 COPS Expense						
Safety Services	29,000.00	20,000.00				
Electric	400,000.00	300,000.00				
Gas Heat	29,000.00	50,000.00				
Gasoline,Fuel & Diesel Oils	48,000.00	19,520.00				
Equipment Maintenance	290,000.00	270,000.00				
Insurance	367,850.00	253,700.00				
Misc.Supplies & Expenses	240,000.00	233,000.00				
Chemicals	530,000.00	180,000.00				
Permits & Fees	60,000.00	114,000.00				
Lab Tests & Analyses	75,000.00	78,000.00				
Sludge Disposal Fees	-	350,000.00				
System Maintenance	40,000.00	80,000.00				
Office Supplies	4,000.00	8,500.00				
	2,112,850.00	1,956,720.00				
Miscellaneous COPS						
Telephone	30,000.00	21,000.00				
Vehicles,Maintenance	33,500.00	20,000.00				
Maint.Of Bldgs.&Sites	45,000.00	38,000.00				
Training	2,535.00	5,500.00				
Lab Supplies & Expenses	-	55,000.00				
	111,035.00	139,500.00				

Prior Year Adopted Appropriations Schedule

Willingboro Municipal Utilities Authority

FY 2024 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 685,270	\$ 685,270					\$ 1,370,540
Fringe Benefits	335,055	335,055					670,110
Total Administration - Personnel	1,020,325	1,020,325	-	-	-	-	2,040,650
<i>Administration - Other (List)</i>							
Other Admin Expenses (See Attached)	437,750	437,750					875,500
Miscellaneous Administration*	207,310	231,310					438,620
Total Administration - Other	645,060	669,060	-	-	-	-	1,314,120
Total Administration	1,665,385	1,689,385	-	-	-	-	3,354,770
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,603,080	1,340,210					2,943,290
Fringe Benefits	1,082,865	796,750					1,879,615
Total COPS - Personnel	2,685,945	2,136,960	-	-	-	-	4,822,905
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expenses (See Attached)	2,000,190	2,021,825					4,022,015
Miscellaneous COPS*	111,400	124,000					235,400
Total COPS - Other	2,111,590	2,145,825	-	-	-	-	4,257,415
Total Cost of Providing Services	4,797,535	4,282,785	-	-	-	-	9,080,320
Total Principal Payments on Debt Service in Lieu of Depreciation	859,924	975,919	-	-	-	-	1,835,843
Total Operating Appropriations	7,322,844	6,948,089	-	-	-	-	14,270,933
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	307,469	226,606	-	-	-	-	534,075
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	1,653,087	1,285,505					2,938,592
Municipality/County Appropriation		200,000					200,000
Other Reserves							-
Total Non-Operating Appropriations	1,960,556	1,712,111	-	-	-	-	3,672,667
TOTAL APPROPRIATIONS	9,283,400	8,660,200	-	-	-	-	17,943,600
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	9,283,400	8,660,200	-	-	-	-	17,943,600
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	200,000	-	-	-	-	200,000
Other							-
Total Unrestricted Net Position Utilized	-	200,000	-	-	-	-	200,000
TOTAL NET APPROPRIATIONS	\$ 9,283,400	\$ 8,460,200	\$ -	\$ -	\$ -	\$ -	\$ 17,743,600

* 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
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AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Willingboro Municipal Utilities Authority

FY 2024 Adopted Budget

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

Line Item:	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6
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				

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Willingboro Municipal Utilities Authority

FY 2024 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>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>
Other COPS Expense						
Safety Services	10,300.00	10,500.00				
Electric	500,000.00	274,900.00				
Gas Heat	24,500.00	35,000.00				
Gasoline,Fuel & Diesel Oils	41,480.00	18,520.00				
Equipment Maintenance	267,000.00	308,905.00				
Insurance	361,000.00	245,000.00				
Misc.Supplies & Expenses	207,410.00	237,000.00				
Chemicals	400,000.00	180,000.00				
Permits & Fees	58,500.00	104,000.00				
Lab Tests & Analyses	70,000.00	78,000.00				
Sludge Disposal Fees	-	450,000.00				
System Maintenance	60,000.00	80,000.00				
	2,000,190.00	2,021,825.00				
Miscellaneous COPS						
Telephone	36,000.00	21,000.00				
Vehicles,Maintenance	30,400.00	16,000.00				
Maint.Of Bldgs.&Sites	45,000.00	37,000.00				
Tests & Analyses	-	-				
Lab Supplies & Expenses	-	50,000.00				
	111,400.00	124,000.00				

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Willingboro Municipal Utilities Authority

FY 2024 Adopted Budget

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

Line Item:	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6

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
		2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	
<i>Water</i>										
See Detail Page		\$ 859,924	\$ 864,630	\$ 1,100,027	\$ 1,316,153	\$ 1,445,426	\$ 1,954,650	\$ 2,723,299	\$ 61,518,673	\$ 70,922,858
Total Principal		859,924	864,630	1,100,027	1,316,153	1,445,426	1,954,650	2,723,299	61,518,673	70,922,858
<i>Sewer</i>										
See Detail Page		975,919	942,580	909,478	1,312,024	2,307,360	2,455,195	2,749,224	68,026,784	78,702,645
Total Principal		975,919	942,580	909,478	1,312,024	2,307,360	2,455,195	2,749,224	68,026,784	78,702,645
<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		\$ 1,835,843	\$ 1,807,210	\$ 2,009,505	\$ 2,628,177	\$ 3,752,786	\$ 4,409,845	\$ 5,472,523	\$ 129,545,457	\$ 149,625,503

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

Fiscal Year Ending in

Date of Local Finance Board Approval			<i>Fiscal Year Ending in</i>							Total Principal Outstanding
	2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter		
Water										\$ -
NJEIT 2010 DW	\$ 5,000									\$ -
ARRA SONJ 2010B DW	\$ 33,181	\$ 33,181	33,181	33,181	33,181	33,181				\$ 165,905
NJEIT 2014A DW	\$ 15,000	\$ 15,000	15,000	15,000	15,000	20,000		20,000		\$ 160,000
ARRA SONJ 2014B DW	\$ 44,588	\$ 44,588	44,588	44,588	44,588	44,588	44,588	44,588	118,334	\$ 385,862
NJEIT 2015A DW	\$ 15,000	\$ 15,000	15,000	15,000	15,000	20,000		20,000		\$ 180,000
ARRA SONJ 2015A DW	\$ 35,372	\$ 35,372	35,372	35,372	35,372	35,372	35,372	35,372	141,489	\$ 353,721
NJEIT 2017A	\$ 95,000	\$ 100,000	105,000	110,000	115,000	115,000	120,000	935,000		\$ 1,600,000
ARRA SONJ 2017B	\$ 110,514	\$ 110,514	110,514	110,514	110,514	110,514	110,514	773,598		\$ 1,436,682
NJIB 2022A-2 -11	\$ 445,924	\$ 450,924	460,924	470,924	480,924	490,924	500,924	3,896,469		\$ 6,752,013
Well 5A (2024)	\$ -	\$ 22,034	74,068	74,068	74,068	74,068	74,068	2,392,626		\$ 2,785,000
Edge Tank Repair (2024)	\$ 60,345	\$ 38,017	146,035	151,034	151,034	156,034	156,034	1,614,312		\$ 2,412,500
Holyoke Tank Repair (2025)	\$ -		60,345	225,690	230,690	235,690	240,690	2,726,895		\$ 3,720,000
ESIP Project (2027)	\$ -			30,782	102,814	105,064	106,564	2,177,551		\$ 2,522,775
Well 6 WTP Upgrade (2028)	\$ -					144,068	443,136	16,807,796		\$ 17,395,000
Meribrook PFOS (2029)	\$ -					166,667	503,333	19,765,000		\$ 20,435,000
Well 1 PFOS/OA (2028)	\$ -					67,797	210,593	8,111,610		\$ 8,390,000
Solar Replacement (2027)					37,241	135,683	137,483	1,917,993		\$ 2,228,400
Sewer										\$ -
NJEIT 2008A	\$ 145,000	\$ 155,000	160,000	170,000	180,000					\$ 665,000
NJEIT 2008B	\$ 112,004	\$ 113,665	112,004	113,212	114,118					\$ 452,999
NJEIT 2010A	\$ 110,000	\$ 60,000								\$ 60,000
ARRA SONJ 2010B	\$ 93,944	\$ 93,944	93,944	93,944	93,944	93,944				\$ 469,720
NJEIT 2014 CW TRUST	\$ 40,000	\$ 45,000	45,000	45,000	45,000	50,000		50,000	160,000	\$ 440,000
NJEIT 2014 CW FUND	\$ 120,285	\$ 120,285	120,285	120,285	120,285	120,285	120,285	360,855		\$ 1,082,565
NJEIT 2015A CW	\$ 25,000	\$ 25,000	25,000	30,000	30,000	30,000		30,000	140,000	\$ 310,000
ARRA SONJ 2015A CW	\$ 59,806	\$ 59,806	59,806	59,806	59,806	59,806		59,806	107,796	\$ 466,632
NJIB 2022A-2 -09	\$ 269,880	\$ 269,880	279,880	284,880	289,880	294,880	299,880	4,233,560		\$ 5,952,840
PCP Clarifiers (2027)	\$ -			115,000	385,000	390,000	400,000	8,170,000		\$ 9,460,000
ESIP Project (2027)	\$ -			174,431	582,611	595,361	603,861	12,339,461		\$ 14,295,725
Collection System TM-1 & Bridge(2025)			13,559	54,619	82,119	82,119	87,119	3,010,465		\$ 3,330,000
Sanitary Sewer (2029-2031)				50,847	258,390	415,085	576,780	29,648,898		\$ 30,950,000
Sludge Dewatering (2029)						82,501	277,079	6,445,984		\$ 6,805,564
Solar Replacement (2027)					66,207	241,214	244,414	3,409,765		\$ 3,961,600
TOTAL PRINCIPAL ALL OPERATIONS	\$ 1,835,843	\$ 1,807,210	\$ 2,009,505	\$ 2,628,177	\$ 3,752,786	\$ 4,409,845	\$ 5,472,523	\$ 129,545,457	\$ 149,625,503	

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
		2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	
<i>Water</i>										
See Detail Page	\$ 307,469	\$ 320,485	\$ 403,328	\$ 435,278	\$ 480,859	\$ 1,198,621	\$ 1,576,269	\$ 23,158,013	\$ 27,572,853	-
										-
Total Interest Payments	307,469	320,485	403,328	435,278	480,859	1,198,621	1,576,269	23,158,013	27,572,853	-
<i>Sewer</i>										
See Detail Page	226,606	206,706	222,011	633,730	1,208,326	1,426,036	1,619,157	22,645,848	27,961,814	-
										-
Total Interest Payments	226,606	206,706	222,011	633,730	1,208,326	1,426,036	1,619,157	22,645,848	27,961,814	-
<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	\$ 534,075	\$ 527,191	\$ 625,339	\$ 1,069,008	\$ 1,689,185	\$ 2,624,657	\$ 3,195,426	\$ 45,803,861	\$ 55,534,667	

Debt Service Schedule - Interest (Detail Page)

Willingboro Municipal Utilities Authority

Fiscal Year Ending in

	<i>Fiscal Year Ending in</i>								Total Interest
	2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	Payments Outstanding
Water									\$ -
NJEIT 2010 DW	\$ 200								\$ -
NJEIT 2014A DW	\$ 5,625	\$ 4,875	4,425	3,975	3,525	3,075	2,475	3,800	\$ 26,150
NJEIT 2015A DW	\$ 8,250	\$ 7,500	6,750	6,000	5,400	4,800	4,000	8,000	\$ 42,450
NJEIT 2017A	\$ 53,188	\$ 48,438	43,438	38,188	35,850	33,119	30,244	112,948	\$ 342,225
NJIB Trust 2022A-2	\$ 173,750	\$ 164,750	155,500	145,750	135,500	124,750	113,500	427,250	\$ 1,267,000
Well 5A (2024)	\$ -	\$ 50,213	66,950	66,050	65,150	64,250	63,350	948,800	\$ 1,324,763
Edge Tank Repair (2024)	\$ 66,456	\$ 44,709	59,612	56,626	53,420	50,199	46,755	232,724	\$ 544,045
Holyoke Tank Repair (2025)	\$ -		66,653	88,871	84,403	79,712	74,796	415,354	\$ 809,789
ESIP Project (2027)	\$ -			29,818	58,760	56,959	55,074	529,549	\$ 730,160
Well 6 WTP Upgrade (2028)	\$ -					319,863	426,484	7,488,240	\$ 8,234,587
Meribrook PFOS (2029)	\$ -					250,818	498,028	8,928,991	\$ 9,677,837
Well 1 PFOS/OA (2028)	\$ -					159,274	212,365	3,729,268	\$ 4,100,907
Solar Replacement (2027)	\$ -				38,851	51,802	49,198	333,089	\$ 472,940
Sewer									\$ -
NJEIT 2008A	\$ 40,500	\$ 33,250	25,500	17,500	9,000				\$ 85,250
NJEIT 2010A	\$ 6,800	\$ 2,400							\$ 2,400
NJEIT 2014 CW TRUST	\$ 15,406	\$ 13,406	12,056	10,706	9,356	8,006	6,506	10,300	\$ 70,336
NJEIT 2015A CW	\$ 14,150	\$ 12,900	11,650	10,400	9,200	8,000	6,800	14,000	\$ 72,950
NJIB Trust 2022A-2	\$ 149,750	\$ 144,750	139,750	134,250	128,500	122,500	116,250	777,000	\$ 1,563,000
PCP Clarifiers (2027)	\$ -			112,217	221,143	214,450	207,420	1,995,316	\$ 2,750,546
ESIP Project (2027)	\$ -			168,966	332,971	322,766	312,084	3,000,787	\$ 4,137,574
Collection System TM-1 & Bridge(2025)	\$ -		33,055	64,957	84,884	83,605	82,324	1,309,336	\$ 1,658,161
Sanitary Sewer (2026-2031)	\$ -			114,734	344,203	493,680	640,814	13,204,974	\$ 14,798,405
Sludge Dewatering (2029)	\$ -					80,937	159,497	1,741,977	\$ 1,982,411
Solar Replacement (2027)	\$ -				69,069	92,092	87,462	592,158	\$ 840,781
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
TOTAL INTEREST ALL OPERATIONS	\$ 534,075	\$ 527,191	\$ 625,339	\$ 1,069,008	\$ 1,689,185	\$ 2,624,657	\$ 3,195,426	\$ 45,803,861	\$ 55,534,667

Net Position Reconciliation

Willingboro Municipal Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

FY 2025 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)	\$ 22,393,545	\$ 14,693,757					\$ 37,087,302
Less: Invested in Capital Assets, Net of Related Debt (1)	20,089,592	4,616,320					24,705,912
Less: Restricted for Debt Service Reserve (1)	4,368,939	3,913,088					8,282,027
Less: Other Restricted Net Position (1)	107,128	107,128					214,256
Total Unrestricted Net Position (1)	(2,172,114)	6,057,221	-	-	-	-	3,885,107
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)							-
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	9,056,428	15,006,415	-	-	-	-	24,062,842
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	-	2,582,494	-	-	-	-	2,582,494
Appropriation to Municipality/County (3)	-	200,000	-	-	-	-	200,000
Total Unrestricted Net Position Utilized in Proposed Budget	-	2,782,494	-	-	-	-	2,782,494
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 9,056,428	\$ 12,223,921	\$ -	\$ -	\$ -	\$ -	\$ 21,280,348

(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	\$ 390,623	\$ 351,609	\$ -	\$ -	\$ -	\$ -	\$ 742,233
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(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 2025

Willingboro Municipal Utilities Authority

(Authority Name)

2025 AUTHORITY CAPITAL BUDGET/PROGRAM

2025 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Willingboro Municipal Utilities Authority

(Authority Name)

Fiscal Year: January 01, 2025 to December 31, 2025

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 16, 2024.

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

2025 CAPITAL BUDGET/PROGRAM MESSAGE

Willingboro Municipal Utilities Authority

Fiscal Year: January 01, 2025 to December 31, 2025

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, 2025 to December 31, 2025

		<i>Funding Sources</i>				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Plant/Building Upgrade	\$ 525,000	\$ 525,000				
Equipment/Vehicles	482,500	482,500				
See Attached Schedule	48,500,000	48,500,000				
Miscellaneous Capital	220,000	220,000				
Total	49,727,500	-	1,227,500	48,500,000	-	-
<i>Sewer</i>						
Plant/Building Upgrade	2,045,000	\$ 1,395,000	\$ 650,000			
Equipment/Vehicles	1,400,500	620,000	780,500			
See Attached Schedule	25,300,000			25,300,000		
Miscellaneous Capital	573,000	567,494	5,506			
Total	29,318,500	2,582,494	1,436,006	25,300,000	-	-
<i>Operation #3</i>						
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Total	-	-	-	-	-	-
<i>Operation #4</i>						
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Total	-	-	-	-	-	-
<i>Operation #5</i>						
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Total	-	-	-	-	-	-
<i>Operation #6</i>						
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Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 79,046,000	\$ 2,582,494	\$ 2,663,506	\$ 73,800,000	\$ -	\$ -

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.

Proposed Capital Budget

Willingboro Municipal Utilities Authority
 For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	<i>Funding Sources</i>				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>	\$0					
Well 6 Upgrade	17,000,000			\$ 17,000,000		
Well & Tank Rehabilitation	3,500,000			3,500,000		
Meribrook PFOS Facility	20,000,000			20,000,000		
Well 1 PFOS/OA	8,000,000			8,000,000		
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TOTAL THIS PAGE ONLY	\$48,500,000	\$0	\$ -	\$ 48,500,000	\$ -	\$ -

Proposed Capital Budget

Willingboro Municipal Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

		<i>Funding Sources</i>				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>	\$0					
Collection System Resiliency	3,500,000			\$ 3,500,000		
PCP Primary Clarifiers	4,600,000			4,600,000		
PCP Secondary Clarifiers	4,600,000			4,600,000		
Sanitary Sewer Rehab	6,000,000			6,000,000		
Sludge Dewatering Facility	6,600,000			6,600,000		
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TOTAL THIS PAGE ONLY	\$25,300,000	\$ -	\$ -	\$ 25,300,000	\$ -	\$ -

Proposed Capital Budget

Willingboro Municipal Utilities Authority
For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	<i>Funding Sources</i>			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
	\$0				
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TOTAL ALL DETAIL PAGES	\$73,800,000	\$ -	\$ -	\$ 73,800,000	\$ -

5 Year Capital Improvement Plan

Willingboro Municipal Utilities Authority
For the Period: January 01, 2025 to December 31, 2025

Fiscal Year Ending in

	Estimated Total Cost	2025 (Proposed Budget)	2026	2027	2028	2029	2030
<i>Water</i>							
Plant/Building Upgrades	\$ 2,624,000	\$ 525,000	\$ 353,000	\$ 299,000	\$ 340,000	\$ 495,000	\$ 612,000
Equipment/Vehicles	1,588,500	482,500	342,000	300,000	346,000	58,000	60,000
See Attached Schedule	48,500,000	48,500,000					
Miscellaneous Capital	747,200	220,000	135,000	121,000	71,200	100,000	100,000
Total	53,459,700	49,727,500	830,000	720,000	757,200	653,000	772,000
<i>Sewer</i>							
Plant/Building Upgrades	4,045,000	2,045,000	\$ 385,000	\$ 433,000	\$ 357,000	\$ 300,000	\$ 525,000
Equipment/Vehicles	1,820,500	1,400,500	150,000	26,000	126,000	58,000	60,000
See Attached Schedule	55,300,000	25,300,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Miscellaneous Capital	3,147,000	573,000	483,000	573,500	512,000	516,500	489,000
Total	64,312,500	29,318,500	7,018,000	7,032,500	6,995,000	6,874,500	7,074,000
<i>Operation #3</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 117,772,200	\$ 79,046,000	\$ 7,848,000	\$ 7,752,500	\$ 7,752,200	\$ 7,527,500	\$ 7,846,000

5 Year Capital Improvement Plan

Willingboro Municipal Utilities Authority
For the Period: January 01, 2025 to December 31, 2025

Fiscal Year Ending in

	Estimated Total Cost	2025 (Proposed Budget)	2026	2027	2028	2029	2030
<i>Water</i>	\$ -						
Well 6 Upgrade	17,000,000	17,000,000					
Well & Tank Rehabilitation	3,500,000	3,500,000					
Meribrook PFOS Facility	20,000,000	20,000,000					
Well 1 PFOS/OA	8,000,000	8,000,000					
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TOTAL THIS PAGE ONLY	\$ 48,500,000	\$ 48,500,000	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

Willingboro Municipal Utilities Authority
For the Period: January 01, 2025 to December 31, 2025

		<i>Fiscal Year Ending in</i>					
	Estimated Total Cost	2025 (Proposed Budget)	2026	2027	2028	2029	2030
<i>Sewer</i>	\$ -						
Collection System Resiliency	3,500,000	3,500,000					
PCP Primary Clarifiers	4,600,000	4,600,000					
PCP Secondary Clarifiers	4,600,000	4,600,000					
Sanitary Sewer Rehab	36,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Sludge Dewatering Facility	6,600,000	6,600,000					
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TOTAL THIS PAGE ONLY	\$ 55,300,000	\$ 25,300,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000

5 Year Capital Improvement Plan Funding Sources

Willingboro Municipal Utilities Authority
For the Period: January 01, 2025 to December 31, 2025

		<i>Funding Sources</i>				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Water</i>						
Plant/Building Upgrades	\$	2,624,000	\$ 2,624,000			
Equipment/Vehicles		1,588,500	1,588,500			
See Attached Schedule		48,500,000	48,500,000			
Miscellaneous Capital		747,200	747,200			
Total		53,459,700	-	4,959,700	48,500,000	-
<i>Sewer</i>						
Plant/Building Upgrades	\$	4,045,000	1,395,000	\$ 2,650,000		
Equipment/Vehicles		1,820,500	620,000	1,200,500		
See Attached Schedule		55,300,000			55,300,000	
Miscellaneous Capital		3,147,000	567,494	2,579,506		
Total		64,312,500	2,582,494	6,430,006	55,300,000	-
<i>Operation #3</i>						
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		-				
Total		-	-	-	-	-
<i>Operation #4</i>						
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Total		-	-	-	-	-
<i>Operation #5</i>						
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Total		-	-	-	-	-
<i>Operation #6</i>						
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Total		-	-	-	-	-
TOTAL	\$	117,772,200	\$ 2,582,494	\$ 11,389,706	\$ 103,800,000	\$ - \$ -
Total 5 Year Plan per CB-4	\$	117,772,200				
Balance check			- If amount is other than zero, verify that projects listed above match projects listed on CB-4.			

5 Year Capital Improvement Plan Funding Sources

Willingboro Municipal Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	<i>Funding Sources</i>			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Water</i>					
Well 6 Upgrade	17,000,000			\$ 17,000,000	
Well & Tank Rehabilitation	3,500,000			3,500,000	
Meribrook PFOS Facility	20,000,000			20,000,000	
Well 1 PFOS/OA	8,000,000			8,000,000	
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5 Year Capital Improvement Plan Funding Sources

Willingboro Municipal Utilities Authority

For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants
<i>Sewer</i>					
Collection System Resiliency	3,500,000			\$ 3,500,000	
PCP Primary Clarifiers	4,600,000			4,600,000	
PCP Secondary Clarifiers	4,600,000			4,600,000	
Sanitary Sewer Rehab	36,000,000			36,000,000	
Sludge Dewatering Facility	6,600,000			6,600,000	
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