

**2026 AUTHORITY BUDGET
CERTIFICATION SECTION**

2026

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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: 11/25/2025

2026 PREPARER'S CERTIFICATION

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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

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 Annual Comprehensive 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

2026 APPROVAL CERTIFICATION

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 15, 2025.

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

2026 AUTHORITY BUDGET RESOLUTION

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

WHEREAS, the Annual Budget for Willingboro Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of October 15, 2025; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$19,475,860.00, Total Appropriations including any Accumulated Deficit, if any, of \$19,675,860.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$200,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$66,025,680.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$4,740,232.00; and

WHEREAS, the schedule of rents, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Willingboro Municipal Utilities Authority, at an open public meeting held on October 15, 2025 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Willingboro Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026, is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the Willingboro Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on November 20, 2025.

bgreen@wmua.info

(Secretary's Signature)

10/15/2025

(Date)

Governing Body Recorded Vote

[illegible]

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2026 ADOPTION CERTIFICATION

Willingboro Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 November 20, 2025.

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		

2026 ADOPTED BUDGET RESOLUTION

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

WHEREAS, the Annual Budget and Capital Budget/Program for the Willingboro Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 has been presented for adoption before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of November 20, 2025; 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 \$19,475,860.00, Total Appropriations, including any Accumulated Deficit, if any, of \$19,675,860.00, and Total Unrestricted Net Position utilized of \$200,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$66,025,680.00 and Total Unrestricted Net Position Utilized of \$4,740,232.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Willingboro Municipal Utilities Authority at an open public meeting held on November 20, 2025 that the Annual Budget and Capital Budget/Program of the Willingboro Municipal Utilities Authority for the fiscal year beginning January 01, 2026 and ending December 31, 2026 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.

bgreen@wmua.info

(Secretary's Signature)

11/20/2025

(Date)

Governing Body Recorded Vote

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

**2026 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 2026 proposed Annual Budget and make comparison to the Fiscal Year 2025 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
Intergovernmental 12.2% increase -Proposed water & sewer rate increases. Mt. Laurel Bulk Water increased average gallons used.
Connection Fees decreased 24% Residential & 15.4% Commercial -No planned Willingboro connections. Edgewater Park connects to sewer.
Elevated Tank Rentals 11.5% increase -Additional cell tower lease on Edge Lane Tank.
Turn Off/On Fees 100% decrease -Shut offs were discontinued in 2025.
Other Misc. Revenue 120% increase - Scheduled 2026 payment from 3M settlement.

Appropriations
Admin Personnel Fringe Benefits 18.6% increase - State Health Benefits projected 36.5% increase.
Miscellaneous Administration 21.6% increase - Pre-apprenticeship program, apprenticeship program, training and increase in utility costs.
COPS Personnel Fringe Benefits 32% increase -State Health Benefits projected to increase 36.5%.
Other COPS Expenses 14% increase -Repairs to offsite sewer laterals.
Miscellaneous COPS 31.4% increase -Increase in employee training/safety programs and lab expenses.
Interest Payment on Debt 12% decrease -NJEIT 2010 DS ended 2025. Edge Lane Tank interest reduction per short term closing documents.
Renewal & Replacement Reserve 13.4% decrease -Increased use of unrestricted net position to offset budgeted capital expenses.
Unrestricted Net Position Utilized Other 100% decrease -Net position was used to fund the Amended 2025 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 2025, therefore, the 2026 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 Capital Budget and the appropriation to Willingboro Township.

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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 2025 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. There has been a reduction of the deficit since the prior year audit and the goal is to eliminate the deficit 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?

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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**".

Water Rates (PROPOSED CHANGES)	2026	2026	2026
	Residential	Commercial	Other
Minimum Charge (Quarterly) (includes 10,000 gallons)	92.94	154.07	
Usage Charge (per 1,000 gallons)			
Tier 1 (10,001 - 13,000 gallons per quarter)	7.77	10.54	
Tier 2 (13,001 - 26,000 gallons per quarter)	7.77	10.54	
Tier 3 (Over 26,000 gallons per quarter)	9.09	12.71	
Pools & Irrigation			5.81
Mt. Laurel Wholesale Rate			3.78
Sewer Rates (PROPOSED CHANGES)	2026	2026	
	Residential	Commercial	
Minimum Charge (Quarterly) (includes 10,000 gallons)	89.5	108.08	
Usage Charge (per 1,000 gallons)			
Tier 1 (10,001 - 26,000 gallons per quarter)	7.4	9.52	
Tier 2 (Over 26,000 gallons per quarter)	8.63	12.1	
Flat Fee Rates (PROPOSED CHANGES)	2026		
<2" Fire Line	47		
2" Fire Line	47		
3" Fire Line	80		
4" Fire Line	95		
6" Fire Line	190		
8" Fire Line	379		
10" Fire Line	760		
12" Fire Line	1,519.00		
Multiple Sizes	569		
Fire Service	2,162		
Hydrant	29		

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2026

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

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

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

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

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

Name of Auditor:	Michael Cragin		
Name of Firm:	Bowman & Company LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	08043
Phone: (ext.)	856-435-6200	Fax:	856-435-0440
E-mail:	mcragin@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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

70

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:

\$ 3,265,630.03

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, 2026 to December 31, 2026

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
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e. maid, chauffeur, chef)

No

No

No

No

No

No

Yes

No

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, 2026 to December 31, 2026

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.)?

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, 2026 to December 31, 2026

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

9. The Township of Willingboro sets the Commissioner's salary. Resolution 2024-12-18-7 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 2024:

Name	Amount	Description
Morton's Steakhouse	1,815.05	AEA Conference Dinner 3/2024
Flavour Caribbean	2,400.00	Employee Picnic 6/2024
Il Portico Ristorante	3,768.70	Employee Appreciation Dinner 12/2024
Morton's Steakhouse	2200.57	AEA Conference Dinner 11/2024
Anthony Allen	118.56	Emergency crew meal 9/2024
Henry Hall	74.49	Employee meeting 12/2024

11. The Authority paid the following travel expenses in 2024 for individuals listed on N-4:

Patricia Lindsay-Harvey	351.96	AEA Conference Lodging, Mileage, Tolls 3/2024
Diallyo Diggs	111.9	AEA Conference Mileage and Tolls 3/2024
Carl Turner	231.93	AEA Conference Lodging, Mileage, Tolls 3/2024
Kevin McIntosh	111.9	AEA Conference Mileage and Tolls 3/2024
Kimbrali Davis	231.93	AEA Conference Lodging, Mileage, Tolls 3/2024
Kara Weekly	231.93	AEA Conference Lodging, Mileage, Tolls 3/2024
Rhonda Gigliotti	111.9	AEA Conference Mileage and Tolls 3/2024
Patricia Lindsay-Harvey	572.42	AEA Conference Lodging, Mileage, Tolls 11/2024
Diallyo Diggs	572.42	AEA Conference Lodging, Mileage, Tolls 11/2024
Kevin McIntosh	572.42	AEA Conference Lodging, Mileage, Tolls 11/2024
Kimbrali Davis	572.42	AEA Conference Lodging, Mileage, Tolls 11/2024

12.g. The Authority allowed a vehicle for personal use in 2024 to James Mackie, Executive Director.

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

Willingboro Municipal Utilities Authority

FISCAL YEAR: January 01, 2026 to December 31, 2026

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, 2026 to December 31, 2026

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 Employee	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		\$ 150,644.36			\$ 53,617.18	\$ 204,261.54
2 Rhonda Gigliotti	Finance Director	40	X	X	X		\$ 125,540.29	\$ 5,000.00		\$ 27,869.94	\$ 158,410.23
3 Aisha Manners	Treasurer	40	X	X	X		\$ 36,538.50		\$ 1,250.01	\$ 8,111.55	\$ 45,900.06
4 Henry Hall	Human Resources Dir.	40			X		\$ 83,196.29		\$ 2,916.69	\$ 18,469.58	\$ 104,582.56
5 Kara Weekly	Director Ops & Maint	40			X		\$ 111,604.21			\$ 33,738.31	\$ 145,342.52
6 Patricia Lindsay-Harvey	Commissioner	2	X				\$ 12,711.28			\$ -	\$ 12,711.28
7 Kevin McIntosh	Commissioner	2	X				\$ 11,793.62			\$ -	\$ 11,793.62
8 Carl Turner	Commissioner	2	X				\$ 11,793.62			\$ -	\$ 11,793.62
9 James Boyer	Commissioner	2	X				\$ 11,793.62			\$ -	\$ 11,793.62
10 Diallyo Diggs	Commissioner	2	X				\$ 11,505.86			\$ -	\$ 11,505.86
11 William Weston	Alt. Commissioner	2	X				\$ -			\$ -	\$ -
12 Kimbrali Davis	Alt. Commissioner	2	X				\$ 7,879.66			\$ -	\$ 7,879.66
13 Christopher Felthaus	System Maint. Sup.	40			X		\$ 104,656.93			\$ 52,693.72	\$ 157,350.65
14 William Lake	Chief WTP Operator	40			X		\$ 84,653.81			\$ 47,922.92	\$ 132,576.73
15 James Lallo	Water Plant Sup.	40			X		\$ 101,769.15			\$ 48,890.46	\$ 150,659.61
16 Anthony Allen	Chief STP Operator	40			X		\$ 89,592.72			\$ 27,647.13	\$ 117,239.85
17 Joshua Eckert	Sup. Heavy Equipment	40			X		\$ 85,765.99			\$ 50,192.72	\$ 135,958.71
18										\$ -	\$ -
19										\$ -	\$ -
20										\$ -	\$ -
21										\$ -	\$ -
22										\$ -	\$ -
23										\$ -	\$ -
24										\$ -	\$ -
25										\$ -	\$ -
26										\$ -	\$ -
27										\$ -	\$ -
28										\$ -	\$ -
29										\$ -	\$ -
30										\$ -	\$ -
31										\$ -	\$ -
32										\$ -	\$ -
33										\$ -	\$ -
34										\$ -	\$ -
35										\$ -	\$ -
Total:							\$ 1,041,439.91	\$ -	\$ 9,166.70	\$ 369,153.51	\$ 1,419,760.12

Schedule of Health Benefits - Detailed Cost Analysis

Willingboro Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

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	19	24,756.00	470,364.00	18	17,243.00	310,374.00	159,990.00	51.5%
Parent & Child	4	42,909.00	171,636.00	7	33,705.00	235,935.00	(64,299.00)	-27.3%
Employee & Spouse (or Partner)	4	47,801.00	191,204.00	2	36,461.00	72,922.00	118,282.00	162.2%
Family	26	62,087.00	1,614,262.00	23	48,085.00	1,105,955.00	508,307.00	46.0%
Employee Cost Sharing Contribution (enter as negative -)			(458,555.00)			(347,732.00)	(110,823.00)	31.9%
Subtotal	53		1,988,911.00	50		1,377,454.00	611,457.00	44.4%
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	8	11,654.00	93,232.00	9	8,524.00	76,716.00	16,516.00	21.5%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	16	26,451.00	423,216.00	17	21,875.00	371,875.00	51,341.00	13.8%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal	24		516,448.00	26		448,591.00	67,857.00	15.1%
GRAND TOTAL	77		2,505,359.00	76		1,826,045.00	679,314.00	37.2%

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
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, A.	17.81	\$7,142.66	13.00	\$5,212.35							X		X
Anderson, K.	131.94	\$31,401.80	16.00	\$3,808.08							X		
Barber, R.	1.50	\$388.19	0.50	\$129.40							X		
Blaum, C.	0.06	\$18.55	6.00	\$1,780.81									X
Baskerville, T.	7.59	\$1,572.32	0.28	\$58.50							X		
Bodine, I.	-	\$0.00	1.05	\$368.36									X
Borger, D.	4.18	\$1,990.28	3.93	\$1,871.25									X
Brown, C.	13.69	\$2,936.98	3.00	\$643.72							X		
Browning, D.	14.78	\$3,425.25	6.52	\$1,510.13									X
Corley, B.	34.88	\$7,637.95	15.00	\$3,285.14							X		
Cupitt, B.	0.63	\$134.11	-	\$0.00							X		
Counts, M.	21.61	\$5,608.42	15.00	\$3,893.38									X
DeSanto, S.	10.37	\$1,940.43	1.97	\$369.18							X		
Dowdy, K.	11.18	\$2,538.07	0.23	\$51.10									X
Eckert, J.	105.63	\$34,871.57	8.50	\$2,806.23									X
Ercol, C.	8.50	\$1,823.88	12.00	\$2,574.89							X		
Felthaus, C.	68.63	\$27,436.60	14.00	\$5,597.06									X
Gigliotti, R.	14.61	\$7,812.17	4.76	\$2,543.00									X
Hall, H.	4.63	\$2,181.32	5.69	\$2,680.40									X
James, D.	49.60	\$10,189.70	10.50	\$2,157.10							X		
King, N.	78.31	\$16,456.50	14.63	\$3,073.28							X		
Otero, K.	4.22	\$1,108.74	6.85	\$1,800.02									X
Lake, W.	126.69	\$57,698.85	15.00	\$6,831.63									X
Mackie, J.	35.52	\$19,851.18	12.13	\$6,777.29									X
Mangreum, N.	1.59	\$326.13	3.55	\$729.30							X		
Manners, A.	4.63	\$2,302.26	6.78	\$3,368.00									X
Martin, J.		\$0.00	0.44	\$96.07							X		
McCloskey, R.	2.00	\$596.66	-	\$0.00									X
McAlack, J.	23.97	\$4,924.85	8.76	\$1,800.40							X		
Morant, E.	33.69	\$13,390.00	13.50	\$5,365.94									X
Moroney, S.	5.65	\$1,565.42	3.49	\$967.81									X
Piedra, J.	7.58	\$1,937.85	6.84	\$1,749.18							X		
TOTALS (THIS PAGE ONLY)	845.67	\$271,208.69	229.90	\$73,899.00	-	\$0.00	-	\$0.00	-	\$0.00			

Willingboro Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY

[illegible]

Willingboro Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY

[illegible]

Willingboro Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY

[illegible]

Willingboro Municipal Utilities Authority

If no shared services, check this box: ☒

[illegible]

Schedule of Shared Service Agreements (Cont.)

Willingboro Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

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	Agreement	Amount to be
				Effective Date	End Date	Received by/ Paid from Authority

**FISCAL YEAR 2026 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Willingboro Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	FY 2026 Proposed Budget						FY 2025 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
REVENUES									
Total Operating Revenues	\$ 9,995,000	\$ 9,450,860	\$ -	\$ -	\$ -	\$ -	\$ 19,445,860	\$ 18,005,350	\$ 1,440,510 8.0%
Total Non-Operating Revenues	15,000	15,000	-	-	-	-	30,000	30,000	-
Total Anticipated Revenues	10,010,000	9,465,860	-	-	-	-	19,475,860	18,035,350	1,440,510 8.0%
APPROPRIATIONS									
Total Administration	2,066,055	2,066,055	-	-	-	-	4,132,110	3,862,106	270,004 7.0%
Total Cost of Providing Services	5,712,110	5,059,395	-	-	-	-	10,771,505	9,325,337	1,446,168 15.5%
Total Principal Payments on Debt Service in Lieu of Depreciation	896,918	905,919	-	-	-	-	1,802,837	1,807,210	(4,373) -0.2%
Total Operating Appropriations	8,675,083	8,031,369	-	-	-	-	16,706,452	14,994,653	1,711,799 11.4%
Total Interest Payments on Debt	269,754	194,206	-	-	-	-	463,960	527,191	(63,231) -12.0%
Total Other Non-Operating Appropriations	1,065,163	1,440,285	-	-	-	-	2,505,448	2,863,506	(358,058) -12.5%
Total Non-Operating Appropriations	1,334,917	1,634,491	-	-	-	-	2,969,408	3,390,697	(421,289) -12.4%
Accumulated Deficit	-	-	-	-	-	-	-	-	- #DIV/0!
Total Appropriations and Accumulated Deficit	10,010,000	9,665,860	-	-	-	-	19,675,860	18,385,350	1,290,510 7.0%
Less: Total Unrestricted Net Position Utilized	-	200,000	-	-	-	-	200,000	350,000	(150,000) -42.9%
Net Total Appropriations	10,010,000	9,465,860	-	-	-	-	19,475,860	18,035,350	1,440,510 8.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - #DIV/0!

Revenue Schedule

Willingboro Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

<i>FY 2026 Proposed Budget</i>							<i>FY 2025 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
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	6,910,200	6,800,401				\$ 13,710,601	\$ 12,764,965	\$ 945,636	7.4%
Business/Commercial	863,900	718,855				1,582,755	1,457,500	125,255	8.6%
Industrial						-	-	-	#DIV/0!
Intergovernmental	1,680,300	1,444,468				3,124,768	2,784,985	339,783	12.2%
Other						-	-	-	#DIV/0!
Total Service Charges	9,454,400	8,963,724	-	-	-	18,418,124	17,007,450	1,410,674	8.3%
<i>Connection Fees</i>									
Residential		344,026				344,026	452,400	(108,374)	-24.0%
Business/Commercial		93,110				93,110	110,000	(16,890)	-15.4%
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees	-	437,136	-	-	-	437,136	562,400	(125,264)	-22.3%
<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	105,500					105,500	96,800	8,700	9.0%
Elevated Tank Rentals	265,100					265,100	237,700	27,400	11.5%
Turn Off/On Fees	-					-	1,000	(1,000)	-100.0%
Other Misc. Revenue	170,000	50,000				220,000	100,000	120,000	120.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Revenue	540,600	50,000	-	-	-	590,600	435,500	155,100	35.6%
Total Operating Revenues	9,995,000	9,450,860	-	-	-	19,445,860	18,005,350	1,440,510	8.0%
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	\$ 10,010,000	\$ 9,465,860	\$ -	\$ -	\$ -	\$ 19,475,860	\$ 18,035,350	\$ 1,440,510	8.0%

Prior Year Adopted Revenue Schedule

Willingboro Municipal Utilities Authority

FY 2025 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	6,526,065	6,238,900					\$ 12,764,965
Business/Commercial	798,000	659,500					1,457,500
Industrial							-
Intergovernmental	1,459,785	1,325,200					2,784,985
Other							-
Total Service Charges	8,783,850	8,223,600	-	-	-	-	17,007,450
<i>Connection Fees</i>							
Residential	121,100	331,300					452,400
Business/Commercial	55,000	55,000					110,000
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	176,100	386,300	-	-	-	-	562,400
<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	237,700						237,700
Turn Off/On Fees	1,000						1,000
Other Misc. Revenue	50,000	50,000					100,000
							-
							-
							-
							-
							-
							-
Total Other Revenue	385,500	50,000	-	-	-	-	435,500
Total Operating Revenues	9,345,450	8,659,900	-	-	-	-	18,005,350
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	\$ 9,360,450	\$ 8,674,900	\$ -	\$ -	\$ -	\$ -	\$ 18,035,350

Appropriations Schedule

Willingboro Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

	FY 2026 Proposed Budget						FY 2025 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	\$ 817,190	\$ 817,190					\$ 1,634,380	\$ 1,536,990	\$ 97,390 6.3%
Fringe Benefits	442,015	442,015					884,030	745,140	138,890 18.6%
Total Administration - Personnel	1,259,205	1,259,205	-	-	-	-	2,518,410	2,282,130	236,280 10.4%
<i>Administration - Other (List)</i>									
Other Admin Expenses (See Attached)	461,500	461,500					923,000	1,012,000	(89,000) -8.8%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous Administration*	345,350	345,350					690,700	567,976	122,724 21.6%
Total Administration - Other	806,850	806,850	-	-	-	-	1,613,700	1,579,976	33,724 2.1%
Total Administration	2,066,055	2,066,055	-	-	-	-	4,132,110	3,862,106	270,004 7.0%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,778,740	1,392,985					3,171,725	3,011,110	160,615 5.3%
Fringe Benefits	1,565,920	1,066,060					2,631,980	1,994,122	637,858 32.0%
Total COPS - Personnel	3,344,660	2,459,045	-	-	-	-	5,803,705	5,005,232	798,473 16.0%
<i>Cost of Providing Services - Other (List)</i>									
Other COPS Expenses (See Attached)	2,236,950	2,401,550					4,638,500	4,069,570	568,930 14.0%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous COPS*	130,500	198,800					329,300	250,535	78,765 31.4%
Total COPS - Other	2,367,450	2,600,350	-	-	-	-	4,967,800	4,320,105	647,695 15.0%
Total Cost of Providing Services	5,712,110	5,059,395	-	-	-	-	10,771,505	9,325,337	1,446,168 15.5%
Total Principal Payments on Debt Service in Lieu of Depreciation	896,918	905,919	-	-	-	-	1,802,837	1,807,210	(4,373) -0.2%
Total Operating Appropriations	8,675,083	8,031,369	-	-	-	-	16,706,452	14,994,653	1,711,799 11.4%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	269,754	194,206	-	-	-	-	463,960	527,191	(63,231) -12.0%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve	1,065,163	1,240,285					2,305,448	2,663,506	(358,058) -13.4%
Municipality/County Appropriation		200,000					200,000	200,000	- 0.0%
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	1,334,917	1,634,491	-	-	-	-	2,969,408	3,390,697	(421,289) -12.4%
TOTAL APPROPRIATIONS	10,010,000	9,665,860	-	-	-	-	19,675,860	18,385,350	1,290,510 7.0%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	10,010,000	9,665,860	-	-	-	-	19,675,860	18,385,350	1,290,510 7.0%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	-	200,000	-	-	-	-	200,000	200,000	- 0.0%
Other							-	150,000	(150,000) -100.0%
Total Unrestricted Net Position Utilized	-	200,000	-	-	-	-	200,000	350,000	(150,000) -42.9%
TOTAL NET APPROPRIATIONS	\$ 10,010,000	\$ 9,465,860	\$ -	\$ -	\$ -	\$ -	\$ 19,475,860	\$ 18,035,350	\$ 1,440,510 8.0%

* 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 \$ 433,754.15 \$ 401,568.45 \$ - \$ - \$ - \$ - \$ 835,322.60

Prior Year Adopted Appropriations Schedule

Willingboro Municipal Utilities Authority

FY 2025 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 768,495	\$ 768,495					\$ 1,536,990
Fringe Benefits	372,570	372,570					745,140
Total Administration - Personnel	1,141,065	1,141,065	-	-	-	-	2,282,130
<i>Administration - Other (List)</i>							
Other Admin Expenses (See Attached)	446,000	566,000					1,012,000
							-
							-
Miscellaneous Administration*	283,988	283,988					567,976
Total Administration - Other	729,988	849,988	-	-	-	-	1,579,976
Total Administration	1,871,053	1,991,053	-	-	-	-	3,862,106
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,672,400	1,338,710					3,011,110
Fringe Benefits	1,195,497	798,625					1,994,122
Total COPS - Personnel	2,867,897	2,137,335	-	-	-	-	5,005,232
<i>Cost of Providing Services - Other (List)</i>							
Other COPS Expenses (See Attached)	2,112,850	1,956,720					4,069,570
							-
							-
Miscellaneous COPS*	111,035	139,500					250,535
Total COPS - Other	2,223,885	2,096,220	-	-	-	-	4,320,105
Total Cost of Providing Services	5,091,782	4,233,555	-	-	-	-	9,325,337
Total Principal Payments on Debt Service in Lieu of Depreciation	864,630	942,580	-	-	-	-	1,807,210
Total Operating Appropriations	7,827,465	7,167,188	-	-	-	-	14,994,653
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	320,485	206,706	-	-	-	-	527,191
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	1,227,500	1,436,006					2,663,506
Municipality/County Appropriation		200,000					200,000
Other Reserves							-
Total Non-Operating Appropriations	1,547,985	1,842,712	-	-	-	-	3,390,697
TOTAL APPROPRIATIONS	9,375,450	9,009,900	-	-	-	-	18,385,350
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	9,375,450	9,009,900	-	-	-	-	18,385,350
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	200,000	-	-	-	-	200,000
Other	15,000	135,000					150,000
Total Unrestricted Net Position Utilized	15,000	335,000	-	-	-	-	350,000
TOTAL NET APPROPRIATIONS	\$ 9,360,450	\$ 8,674,900	\$ -	\$ -	\$ -	\$ -	\$ 18,035,350

* 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 \$ 391,373.25 \$ 358,359.40 \$ - \$ - \$ - \$ - \$ 749,732.65

Debt Service Schedule - Principal

Willingboro Municipal Utilities Authority

If Authority has no debt, check this box: ☐

<i>Fiscal Year Ending in</i>										
	Date of Local Finance Board Approval	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter	Total Principal Outstanding
<i>Water</i>										
See Detail Page		\$ 864,630	\$ 896,918	\$ 1,227,700	\$ 1,376,973	\$ 2,132,665	\$ 3,132,784	\$ 3,173,634	\$ 67,400,248	\$ 79,340,922
										-
										-
										-
Total Principal		864,630	896,918	1,227,700	1,376,973	2,132,665	3,132,784	3,173,634	67,400,248	79,340,922
<i>Sewer</i>										
See Detail Page		942,580	905,919	1,341,558	2,456,851	2,540,490	2,858,246	3,057,396	71,250,467	84,410,927
										-
										-
										-
Total Principal		942,580	905,919	1,341,558	2,456,851	2,540,490	2,858,246	3,057,396	71,250,467	84,410,927
<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		\$ 1,807,210	\$ 1,802,837	\$ 2,569,258	\$ 3,833,824	\$ 4,673,155	\$ 5,991,030	\$ 6,231,030	\$ 138,650,715	\$ 163,751,849

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

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

Debt Service Schedule - Principal (Detail Page)

Willingboro Municipal Utilities Authority

	Date of Local Finance Board Approval	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	Fiscal Year Ending in						Total Principal Outstanding
				2027	2028	2029	2030	2031	Thereafter	
Water										\$ -
ARRA SONJ 2010B DW		\$ 33,181	\$ 33,181	33,181	33,181	33,181				\$ 132,724
NJEIT 2014A DW		\$ 15,000	\$ 15,000	15,000	15,000	20,000	20,000	20,000	40,000	\$ 145,000
ARRA SONJ 2014B DW		\$ 44,588	\$ 44,588	44,588	44,588	44,588	44,588	44,588	89,175	\$ 356,703
NJEIT 2015A DW		\$ 15,000	\$ 15,000	15,000	15,000	20,000	20,000	20,000	60,000	\$ 165,000
ARRA SONJ 2015A DW		\$ 35,372	\$ 35,372	35,372	35,372	35,372	35,372	35,372	106,117	\$ 318,349
NJEIT 2017A		\$ 100,000	\$ 105,000	110,000	115,000	115,000	120,000	125,000	810,000	\$ 1,500,000
ARRA SONJ 2017B		\$ 110,514	\$ 110,514	110,514	110,514	110,514	110,514	110,514	663,084	\$ 1,326,168
NJIB 2022A-2 -11		\$ 450,924	\$ 460,924	470,924	480,924	490,924	500,924	515,924	3,380,545	\$ 6,301,089
Well 5A (2025)		\$ 22,034	\$ 52,339	52,339	52,339	52,339	57,339	57,339	1,586,930	\$ 1,910,964
Edge Tank Repair (2026)		\$ 38,017	\$ 25,000	135,000	140,000	140,000	140,000	145,000	1,510,000	\$ 2,235,000
Holyoke Tank Repair (2026)				175,000	195,000	195,000	200,000	200,000	2,073,750	\$ 3,038,750
ESIP Project (2027)				30,782	102,814	105,064	106,564	108,814	2,068,737	\$ 2,522,775
Well 6 WTP Upgrade (2028)						635,000	640,000	645,000	20,335,000	\$ 22,255,000
Meribrook PFOS (2029)							750,000	755,000	24,800,000	\$ 26,305,000
Well 1 PFOS/OA (2029)							250,000	250,000	8,100,000	\$ 8,600,000
Solar Replacement (2027)					37,241	135,683	137,483	141,083	1,776,910	\$ 2,228,400
										\$ -
Sewer										\$ -
NJEIT 2008A		\$ 155,000	\$ 160,000	170,000	180,000					\$ 510,000
NJEIT 2008B		\$ 113,665	\$ 112,004	113,212	114,118					\$ 339,334
NJEIT 2010A		\$ 60,000								\$ -
ARRA SONJ 2010B		\$ 93,944	\$ 93,944	93,944	93,944	93,944				\$ 375,776
NJEIT 2014 CW TRUST		\$ 45,000	\$ 45,000	45,000	45,000	50,000	50,000	50,000	110,000	\$ 395,000
NJEIT 2014 CW FUND		\$ 120,285	\$ 120,285	120,285	120,285	120,285	120,285	120,285	240,570	\$ 962,280
NJEIT 2015A CW		\$ 25,000	\$ 25,000	30,000	30,000	30,000	30,000	35,000	105,000	\$ 285,000
ARRA SONJ 2015A CW		\$ 59,806	\$ 59,806	59,806	59,806	59,806	59,806	59,806	179,416	\$ 538,252
NJIB 2022A-2 -09		\$ 269,880	\$ 279,880	284,880	289,880	294,880	299,880	309,880	3,923,680	\$ 5,682,960
PCP Clarifiers (2027)				110,000	535,000	540,000	545,000	550,000	9,740,000	\$ 12,020,000
ESIP Project (2027)				174,431	582,611	595,361	603,861	616,611	11,722,850	\$ 14,295,725
Collection System TM-1 & Bridge(2026)			\$ 10,000	65,000	90,000	90,000	90,000	95,000	2,790,000	\$ 3,230,000
Sanitary Sewer (2029-2031)				75,000	250,000	425,000	575,000	725,000	34,400,000	\$ 36,450,000
Sludge Dewatering (2029)							240,000	245,000	4,880,000	\$ 5,365,000
Solar Replacement (2027)					66,207	241,214	244,414	250,814	3,158,951	\$ 3,961,600
TOTAL PRINCIPAL ALL OPERATIONS		\$ 1,807,210	\$ 1,802,837	\$ 2,569,258	\$ 3,833,824	\$ 4,673,155	\$ 5,991,030	\$ 6,231,030	\$ 138,650,715	\$ 163,751,849

Debt Service Schedule - Interest

Willingboro Municipal Utilities Authority

If Authority has no debt, check this box: ☐

		Fiscal Year Ending in								Total Interest Payments Outstanding
	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter		
Water										
See Detail Page	\$ 320,485	\$ 269,754	\$ 342,872	\$ 392,527	\$ 671,896	\$ 1,094,132	\$ 1,059,112	\$ 14,353,824	\$ 18,184,117	
									-	
									-	
Total Interest Payments	320,485	269,754	342,872	392,527	671,896	1,094,132	1,059,112	14,353,824	18,184,117	
Sewer										
See Detail Page	206,706	194,206	426,572	853,471	939,614	1,130,852	1,251,991	20,233,754	25,030,460	
									-	
									-	
Total Interest Payments	206,706	194,206	426,572	853,471	939,614	1,130,852	1,251,991	20,233,754	25,030,460	
Operation #3										
									-	
									-	
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
Operation #4										
									-	
									-	
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
Operation #5										
									-	
									-	
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
Operation #6										
									-	
									-	
									-	
Total Interest Payments	-	-	-	-	-	-	-	-	-	
TOTAL INTEREST ALL OPERATIONS	\$ 527,191	\$ 463,960	\$ 769,444	\$ 1,245,998	\$ 1,611,510	\$ 2,224,984	\$ 2,311,103	\$ 34,587,578	\$ 43,214,577	

Willingboro Municipal Utilities Authority

**Total Interest
Payments
Outstanding**

Page F-7 (Detail)

Net Position Reconciliation

Willingboro Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

FY 2026 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)	\$ 26,806,720	\$ 18,137,451					\$ 44,944,170
Less: Invested in Capital Assets, Net of Related Debt (1)	22,236,619	5,751,955					27,988,574
Less: Restricted for Debt Service Reserve (1)	4,627,510	3,955,693					8,583,203
Less: Other Restricted Net Position (1)	113,496	113,496					226,991
Total Unrestricted Net Position (1)	(170,905)	8,316,307	-	-	-	-	8,145,402
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	2,442,339	1,942,770					4,385,109
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	8,220,229	6,555,605					14,775,833
Plus: Estimated Income (Loss) on Current Year Operations (2)	(815,000)	(780,000)					(1,595,000)
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	9,676,663	16,034,682	-	-	-	-	25,711,345
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	3,124,837	1,615,395	-	-	-	-	4,740,232
Appropriation to Municipality/County (3)	-	200,000	-	-	-	-	200,000
Total Unrestricted Net Position Utilized in Proposed Budget	3,124,837	1,815,395	-	-	-	-	4,940,232
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 6,551,826	\$ 14,219,287	\$ -	\$ -	\$ -	\$ -	\$ 20,771,113

(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 \$ 433,754 \$ 401,568 \$ - \$ - \$ - \$ - \$ 835,323

(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 2026

Willingboro Municipal Utilities Authority

(Authority Name)

2026 AUTHORITY CAPITAL BUDGET/PROGRAM

2026 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Willingboro Municipal Utilities Authority

(Authority Name)

Fiscal Year: January 01, 2026 to December 31, 2026

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 15, 2025.

☐ 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

2026 CAPITAL BUDGET/PROGRAM MESSAGE

Willingboro Municipal Utilities Authority

Fiscal Year: January 01, 2026 to December 31, 2026

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, 2026 to December 31, 2026

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Plant/Building Upgrade	\$ 3,205,500	\$ 2,751,337	\$ 454,163			
Equipment/Vehicles	684,500	273,500	411,000			
See Attached Schedule	34,500,000			34,500,000		
Miscellaneous Capital	300,000	100,000	200,000			
Total	38,690,000	3,124,837	1,065,163	34,500,000	-	-
<i>Sewer</i>						
Plant/Building Upgrade	1,550,500	\$ 1,152,715	\$ 397,785			
Equipment/Vehicles	882,180	317,680	564,500			
See Attached Schedule	24,480,000			24,480,000		
Miscellaneous Capital	423,000	145,000	278,000			
Total	27,335,680	1,615,395	1,240,285	24,480,000	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
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Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 66,025,680	\$ 4,740,232	\$ 2,305,448	\$ 58,980,000	\$ -	\$ -

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, 2026 to December 31, 2026

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water	\$0					
Meribrook PFOS Facility	26,000,000			\$ 26,000,000		
Well 1 PFOS/OA	8,500,000			8,500,000		
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For the Period: January 01, 2026 to December 31, 2026

\$	-	\$	-	\$ 24,480,000	\$	-	\$	-
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Proposed Capital Budget

Willingboro Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
	-					
	-					
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	-					
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TOTAL ALL DETAIL PAGES	\$58,980,000	\$ -	\$ -	\$ 58,980,000	\$ -	\$ -

5 Year Capital Improvement Plan

Willingboro Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

		<i>Fiscal Year Ending in</i>					
	Estimated Total Cost	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
<i>Water</i>							
Plant/Building Upgrades	\$ 4,900,000	\$ 3,205,500	\$ 540,000	\$ 372,500	\$ 360,000	\$ 422,000	
Equipment/Vehicles	1,678,500	684,500	330,000	346,000	258,000	60,000	
See Attached Schedule	38,000,000	34,500,000				3,500,000	
Miscellaneous Capital	1,300,000	300,000	200,000	200,000	200,000	200,000	200,000
Total	45,878,500	38,690,000	1,070,000	918,500	818,000	4,182,000	200,000
<i>Sewer</i>							
Plant/Building Upgrades	4,587,000	1,550,500	\$ 651,000	\$ 346,000	\$ 338,500	\$ 501,000	\$ 1,200,000
Equipment/Vehicles	1,748,180	882,180	151,000	320,000	185,000	190,000	20,000
See Attached Schedule	54,480,000	24,480,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Miscellaneous Capital	2,213,000	423,000	348,000	348,000	348,000	398,000	348,000
Total	63,028,180	27,335,680	7,150,000	7,014,000	6,871,500	7,089,000	7,568,000
<i>Operation #3</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 108,906,680	\$ 66,025,680	\$ 8,220,000	\$ 7,932,500	\$ 7,689,500	\$ 11,271,000	\$ 7,768,000

Willingboro Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

Willingboro Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

Page CB-4 Detail

5 Year Capital Improvement Plan

Willingboro Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

		Fiscal Year Ending in					
	Estimated Total Cost	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
Sewer	\$ -						
PCP Primary Clarifiers	5,940,000	5,940,000					
PCP Secondary Clarifiers	5,940,000	5,940,000					
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	\$ 54,480,000	\$ 24,480,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000

Willingboro Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

Willingboro Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

**Estimated Total
Cost**

2031

\$ 92,480,000

\$	58,980,000	\$6,000,000	\$	6,000,000	\$	6,000,000	\$	9,500,000	\$	6,000,000
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5 Year Capital Improvement Plan Funding Sources

Willingboro Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

		<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	\$ 4,900,000	\$ 2,751,337	\$ 2,148,663			
Equipment/Vehicles	1,678,500	273,500	1,405,000			
See Attached Schedule	38,000,000			38,000,000		
Miscellaneous Capital	1,300,000	100,000	1,200,000			
Total	45,878,500	3,124,837	4,753,663	38,000,000	-	-
<i>Sewer</i>						
Plant/Building Upgrades	4,587,000	\$ 1,152,715	\$ 3,434,285			
Equipment/Vehicles	1,748,180	317,680	1,430,500			
See Attached Schedule	54,480,000			54,480,000		
Miscellaneous Capital	2,213,000	145,000	2,068,000			
Total	63,028,180	1,615,395	6,932,785	54,480,000	-	-
<i>Operation #3</i>						
	-					
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Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
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	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
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Total	-	-	-	-	-	-
TOTAL	\$ 108,906,680	\$ 4,740,232	\$ 11,686,448	\$ 92,480,000	\$ -	\$ -
Total 5 Year Plan per CB-4	<u>\$ 108,906,680</u>					
Balance check	-	- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

Willingboro Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

For the Period: January 01, 2026 to December 31, 2026

[illegible]

Willingboro Municipal Utilities Authority
For the Period: January 01, 2026 to December 31, 2026

For the Period: January 01, 2026 to December 31, 2026

Page CB-5 Detail (2)

5 Year Capital Improvement Plan Funding Sources

Willingboro Municipal Utilities Authority

For the Period: January 01, 2026 to December 31, 2026

[illegible]

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

Contracting Unit: Willingboro Municipal Utilities Authority Year Ending: December 31, 2024

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

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

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

10/15/2025

Date

bgreen@wmua.info

Clerk/Secretary to the Governing Body

Appendix to Budget Document

