

**State of New Jersey**  
**Department of Community Affairs**  
**Division of Local Government Services**  
**PROPOSED INTRODUCED AUTHORITY BUDGET**  
**INTRODUCED BUDGET TRANSMITTAL PACKAGE**

Submit all budget related materials in one package to: *Bureau of Authority Regulation Affairs, Division of Local Government Services, 101 South Broad Street, P.O. Box 803, Trenton, NJ 08625-0803*. Check the box of each item to indicate that it is included in budget or has been completed.

**Proposed Introduced Authority Budget Document**

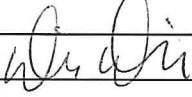
- ☒ 2 copies of the Introduced budget document that includes all pages completed
- ☒ Authority Name and Fiscal Year are filled in
- ☒ Signature blocks on Pages C-2, C-3, and C-4 are filled in along with title, address, e-mail address, phone number and fax number.
- ☒ Page C-5 Resolution of the Authority governing body approving the introduced budget is enclosed with recorded vote

**Note: Aye Votes must total a majority of the full membership of the governing body (Not including Alternates in total)**

- ☒ Page C-5 Proposed hearing date for adoption of Budget reflected in Authority Budget Resolution
- ☒ Page C-5 Authority Budget Resolution is signed with original hand-written signature
- ☒ Budget Narrative (N Pages) and Information Section is complete (All items answered or indicated N/A)
- ☒ Pages N-6 and F-8 applicable amounts agree to the most recent issued audit report of the Authority
- ☒ Sheets not completed have an explanation on them (Such as Authority has no Debt Service)

**Introduced Capital Budget (Page CB-1 through CB-5)**

- ☒ Authority Name and Fiscal Year are filled in
- ☒ Signature blocks on Page CB-1 are filled in along with title, address, e-mail address, phone number and fax number and proper Box Checked off (Top Box 1 Have a Capital Budget **or** Bottom Box 2 Don't have a Capital Budget)
- ☒ Page CB-2-- has all questioned answered or an explanation why question a question does not apply
- ☒ Page CB-5—Balance Check amount equals Zero

Official's Signature:			
Name:	Diallyo Diggs		
Title:	Finance Director		
Address:	433 John F. Kennedy Way Willingboro NJ 08046-2119		
Phone Number:	609-877-2900	Fax Number:	609-835-4645
E-mail address:	DDiggs@wmua.info		

**State of New Jersey**  
**Department of Community Affairs**  
**Division of Local Government Services**  
**ADOPTED AUTHORITY BUDGET**  
**ADOPTED BUDGET TRANSMITTAL PACKAGE (After Adoption of Budget)**

Submit all budget related materials in one package to: *Bureau of Authority Regulation Affairs, Division of Local Government Services, 101 South Broad Street, P.O. Box 803, Trenton, NJ 08625-0803*. Check the box of each item to indicate that it is included in budget or has been completed.

**Adopted Authority Budget Document**

- ☐ 2 copies of the Adopted budget document submitted that includes all pages completed
- ☐ All items on the Introduced Budget Transmittal Package completed and included
- ☐ Page C-6 Signed with Manual Signature along with title, address, e-mail address, phone number and fax number.
- ☐ Page C-7 Resolution of the Authority governing body approving the introduced budget is enclosed with recorded vote

**Note: Aye Votes must total a majority of the full membership of the governing body (Not including Alternates in total)**

**PDF of Adopted Budget (All pages)**

- ☐ Submit a pdf copy of the budget package (Adopted) to [authoritiesunit@dca.nj.gov](mailto:authoritiesunit@dca.nj.gov) with the name of the authority in the subject line along with wording Adopted Budget.

Official's Signature:			
Name:	Diallyo Diggs		
Title:	Finance Director		
Address:	433 John F. Kennedy Way Willingboro NJ 08046-2119		
Phone Number:	609-877-2900	Fax Number:	609-835-4645
E-mail address:	DDiggs@wmua.info		

# *Authority Budget of:*

## *Willingboro Municipal Utilities Authority*

**State Filing Year**

**2020**

*For the Period:*

*January 1, 2020*

*to*

*December 31, 2020*

**www.wmua.info**

**Authority Web Address**



*Division of Local Government Services*

# **2020 AUTHORITY BUDGET**

## **Certification Section**



2020

**WILLINGBORO MUNICIPAL UTILITIES AUTHORITY  
AUTHORITY BUDGET**

**FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020**

**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: \_\_\_\_\_

## 2020 PREPARER'S CERTIFICATION

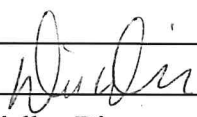
### WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

#### AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

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

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

Preparer's Signature:			
Name:	Diallyo Diggs		
Title:	Finance Director		
Address:	433 John F. Kennedy Way Willingboro, NJ 08046-2119		
Phone Number:	609-877-2900	Fax Number:	609-835-4645
E-mail address	DDiggs@wmua.info		

## 2020 APPROVAL CERTIFICATION

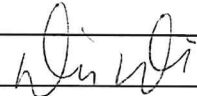
### WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

### AUTHORITY BUDGET

**FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020**

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Willingboro Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 13<sup>th</sup> day of November, 2019.

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

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

# INTERNET WEBSITE CERTIFICATION

Authority's Web Address: www.scianj.org

All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. N.J.S.A. 40A:5A-17.1 requires the following items to be included on the Authority's website at a minimum for public disclosure. Check the boxes below to certify the Authority's compliance with N.J.S.A. 40A:5A-17.1.

- ☒ A description of the Authority's mission and responsibilities
- ☒ Budgets for the current fiscal year and immediately preceding two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- ☒ The complete (**All Pages**) annual audits (**Not the Audit Synopsis**) of the most recent fiscal year and immediately two prior years
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- ☒ The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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  
Title of Officer Certifying compliance

Signature

Andrew Weber  
Executive Director





# 2020 AUTHORITY BUDGET RESOLUTION

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

### RESOLUTION 2019-

**FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020**

WHEREAS, the Annual Budget and Capital Budget for the Willingboro Municipal Utilities Authority for the year beginning, January 1, 2020 and ending, December 31, 2020 has been presented before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of November 13, 2019; and

WHEREAS, the Annual Budget and Capital Budget for the Willingboro Municipal Utilities Authority was to be presented before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of October 16, 2019; at which time the vote on the budget was postponed in order to give management additional time to make additional consideration for the Operating and Capital budgets; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$12,827,000.00, Total Appropriations, including any Accumulated Deficit if any, of \$12,912,000.00 and Total Unrestricted Net Position utilized of \$200,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$37,190,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

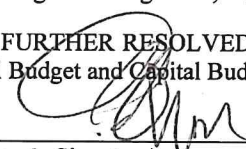
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Willingboro Municipal Utilities Authority, at an open public meeting held on November 13, 2019 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Willingboro Municipal Utilities Authority for the year beginning, January 1, 2020 and ending, December 31, 2020 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 December 18, 2019.

  
(Secretary's Signature)

11/13/19  
(Date)

Recorded Vote				
Governing Body member:	Aye	Nay	Abstain	Absent
Webster Evans	X			
T Wayne Scott	X			
Jacqueline Jennings				X
Clayton Sills	X			
Carl Turner				X
Charles Green				X
Johnson Kolawole	X			

## 2020 ADOPTION CERTIFICATION

### WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

### AUTHORITY BUDGET

**FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020**

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Willingboro Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 18<sup>th</sup> day of, December 2019.

Officer's Signature:			
Name:	Diallyo Diggs		
Title:	Financed Director		
Address:	433 John F. Kennedy Way Willingboro, NJ 08046-2119		
Phone Number:	609-877-2900	Fax Number:	609-835-4645
E-mail address	DDiggs@wmua.info		

## 2020 ADOPTED BUDGET RESOLUTION

### WILLINGBORO MUNICIPAL UTILITIES AUTHORITY RESOLUTION 2019-

**YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020**

WHEREAS, the Annual Budget and Capital Budget/Program for the Willingboro Municipal Utilities Authority for the year beginning January 1, 2020 and ending, December 31, 2020 has been presented for adoption before the governing body of the Willingboro Municipal Utilities Authority at its open public meeting of November 14, 2019; and

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$12,827,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$12,912,000.00 and Total Unrestricted Net Position utilized of \$200,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$37,190,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Willingboro Municipal Utilities Authority, at an open public meeting held on December 18, 2019 that the Annual Budget and Capital Budget/Program of the Willingboro Municipal Utilities Authority for the year beginning, January 1, 2020 and ending, December 31, 2020 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

\_\_\_\_\_  
(Secretary's Signature)

\_\_\_\_\_  
(Date)

Recorded Vote				
Governing Body member:	Aye	Nay	Abstain	Absent
Webster Evans				
T Wayne Scott				
Jacqueline Jennings				
Clayton Sills				
Carl Turner				
Charles Green				
Johnson Kolawole				

# **2020 AUTHORITY BUDGET**

## **Financial Schedules Section**



## SUMMARY

Willingboro Municipal Utilities Authority  
For the Period January 1, 2020 to December 31, 2020

	<b>FY 2020 Proposed Budget</b>				<b>FY 2019 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Water	Sewer	N/A	N/A	Total All Operations	All Operations	All Operations
<b>REVENUES</b>							
Total Operating Revenues	\$ 7,072,000	\$ 5,695,000	\$ -	\$ -	\$ 12,767,000	\$ 12,332,500	\$ 434,500 3.5%
Total Non-Operating Revenues	30,000	30,000	-	-	60,000	18,500	41,500 224.3%
Total Anticipated Revenues	7,102,000	5,725,000	-	-	12,827,000	12,351,000	476,000 3.9%
<b>APPROPRIATIONS</b>							
Total Administration	1,026,000	1,026,000	-	-	2,052,000	1,952,460	99,540 5.1%
Total Cost of Providing Services	3,459,400	2,818,000	-	-	6,277,400	6,115,700	161,700 2.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,369,000	723,000	-	-	2,092,000	2,014,210	77,790 3.9%
Total Operating Appropriations	5,854,400	4,567,000	-	-	10,421,400	10,082,370	339,030 3.4%
Total Interest Payments on Debt	158,000	137,000	-	-	295,000	354,130	(59,130) -16.7%
Total Other Non-Operating Appropriations	1,089,600	1,106,000	-	-	2,195,600	1,914,500	281,100 14.7%
Total Non-Operating Appropriations	1,247,600	1,243,000	-	-	2,490,600	2,268,630	221,970 9.8%
Accumulated Deficit	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	7,102,000	5,810,000	-	-	12,912,000	12,351,000	561,000 4.5%
Less: Total Unrestricted Net Position Utilized	-	200,000	-	-	200,000	200,000	- 0.0%
Net Total Appropriations	7,102,000	5,610,000	-	-	12,712,000	12,151,000	561,000 4.6%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ 115,000	\$ -	\$ -	\$ 115,000	\$ 200,000	\$ (85,000) -42.5%

## Revenue Schedule

Willingboro Municipal Utilities Authority  
For the Period January 1, 2020 to December 31, 2020

	<b>FY 2020 Proposed Budget</b>				<b>FY 2019 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	<b>Water</b>	<b>Sewer</b>	<b>N/A</b>	<b>N/A</b>	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations All Operations</b>
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	\$ 4,841,000	\$ 3,926,000			\$ 8,767,000	\$ 749,233	9.3%
Business/Commercial	700,000	494,000			1,194,000	(195,673)	-14.1%
Industrial					-	-	#DIV/0!
Intergovernmental	883,000	900,000			1,783,000	(129,000)	-6.7%
Other					-	-	#DIV/0!
Total Service Charges	6,424,000	5,320,000	-	-	11,744,000	424,560	3.8%
<i>Connection Fees</i>							
Residential	50,000	50,000			100,000	-	0.0%
Business/Commercial					-	-	#DIV/0!
Industrial					-	-	#DIV/0!
Intergovernmental					-	-	#DIV/0!
Other					-	-	#DIV/0!
Total Connection Fees	50,000	50,000	-	-	100,000	-	0.0%
<i>Parking Fees</i>							
Meters					-	-	#DIV/0!
Permits					-	-	#DIV/0!
Fines/Penalties					-	-	#DIV/0!
Other					-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>							
Hydrants & Fire Service	98,000				98,000	5,000	5.4%
Elevated Tank Rentals	270,000				270,000	-	0.0%
Turn Off/On Fees	58,500	58,500			117,000	22,000	23.2%
Other Misc Revenue	171,500	266,500			438,000	(17,060)	-3.7%
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Total Other Revenue	598,000	325,000	-	-	923,000	9,940	1.1%
Total Operating Revenues	7,072,000	5,695,000	-	-	12,767,000	434,500	3.5%
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
					-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments &amp; Deposits (List)</i>							
Interest Earned	30,000	30,000			60,000	41,500	224.3%
Penalties					-	-	#DIV/0!
Other					-	-	#DIV/0!
Total Interest	30,000	30,000	-	-	60,000	41,500	224.3%
Total Non-Operating Revenues	30,000	30,000	-	-	60,000	41,500	224.3%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 7,102,000</b>	<b>\$ 5,725,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,827,000</b>	<b>\$ 476,000</b>	<b>3.9%</b>

## Prior Year Adopted Revenue Schedule

### Willingboro Municipal Utilities Authority

<i>FY 2019 Adopted Budget</i>					
	Water	Sewer	N/A	N/A	N/A
					Total All Operations
<b>OPERATING REVENUES</b>					
<i>Service Charges</i>					
Residential	\$ 4,306,307	\$ 3,711,460			\$ 8,017,767
Business/Commercial	783,993	605,680			1,389,673
Industrial					-
Intergovernmental	1,112,000	800,000			1,912,000
Other					-
Total Service Charges	6,202,300	5,117,140	-	-	11,319,440
<i>Connection Fees</i>					
Residential	50,000	50,000			100,000
Business/Commercial					-
Industrial					-
Intergovernmental					-
Other					-
Total Connection Fees	50,000	50,000	-	-	100,000
<i>Parking Fees</i>					
Meters					-
Permits					-
Fines/Penalties					-
Other					-
Total Parking Fees	-	-	-	-	-
<i>Other Operating Revenues (List)</i>					
Hydrants & Fire Service	93,000				93,000
Elevated Tank Rentals	270,000				270,000
Turn Off/On Fees	47,500	47,500			95,000
Other Misc Revenue	182,530	272,530			455,060
					-
					-
					-
					-
					-
					-
Total Other Revenue	593,030	320,030	-	-	913,060
Total Operating Revenues	6,845,330	5,487,170	-	-	12,332,500
<b>NON-OPERATING REVENUES</b>					
<i>Other Non-Operating Revenues (List)</i>					
					-
					-
					-
					-
					-
					-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>					
Interest Earned	12,500	6,000			18,500
Penalties					-
Other					-
Total Interest	12,500	6,000	-	-	18,500
Total Non-Operating Revenues	12,500	6,000	-	-	18,500
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 6,857,830</b>	<b>\$ 5,493,170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,351,000</b>

## Appropriations Schedule

Willingboro Municipal Utilities Authority  
For the Period January 1, 2020 to December 31, 2020

	<b>FY 2020 Proposed Budget</b>					<b>FY 2019 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
	Water	Sewer	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>								
<i>Administration - Personnel</i>								
Salary & Wages	\$ 421,000	\$ 421,000				\$ 842,000	\$ 786,000	\$ 56,000 7.1%
Fringe Benefits	225,600	225,600				451,200	446,860	4,340 1.0%
Total Administration - Personnel	646,600	646,600	-	-	-	1,293,200	1,232,860	60,340 4.9%
<i>Administration - Other (List)</i>								
Other Admin Expenses (See Attached)	194,950	194,950				389,900	380,300	9,600 2.5%
						-	-	#DIV/0!
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						-	-	#DIV/0!
Miscellaneous Administration*	184,450	184,450				368,900	339,300	29,600 8.7%
Total Administration - Other	379,400	379,400	-	-	-	758,800	719,600	39,200 5.4%
Total Administration	1,026,000	1,026,000	-	-	-	2,052,000	1,952,460	99,540 5.1%
<i>Cost of Providing Services - Personnel</i>								
Salary & Wages	1,304,000	944,000				2,248,000	2,141,000	107,000 5.0%
Fringe Benefits	807,900	692,700				1,500,600	1,551,600	(51,000) -3.3%
Total COPS - Personnel	2,111,900	1,636,700	-	-	-	3,748,600	3,692,600	56,000 1.5%
<i>Cost of Providing Services - Other (List)</i>								
Other COPS Expense (See Attached)	1,075,600	1,181,300				2,256,900	2,172,100	84,800 3.9%
						-	-	#DIV/0!
						-	-	#DIV/0!
						-	-	#DIV/0!
Miscellaneous COPS*	271,900					271,900	251,000	20,900 8.3%
Total COPS - Other	1,347,500	1,181,300	-	-	-	2,528,800	2,423,100	105,700 4.4%
Total Cost of Providing Services	3,459,400	2,818,000	-	-	-	6,277,400	6,115,700	161,700 2.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,369,000	723,000	-	-	-	2,092,000	2,014,210	77,790 3.9%
Total Operating Appropriations	5,854,400	4,567,000	-	-	-	10,421,400	10,082,370	339,030 3.4%
<b>NON-OPERATING APPROPRIATIONS</b>								
Total Interest Payments on Debt	158,000	137,000	-	-	-	295,000	354,130	(59,130) -16.7%
Operations & Maintenance Reserve						-	-	#DIV/0!
Renewal & Replacement Reserve	1,089,600	906,000				1,995,600	1,714,500	281,100 16.4%
Municipality/County Appropriation		200,000				200,000	200,000	- 0.0%
Other Reserves						-	-	#DIV/0!
Total Non-Operating Appropriations	1,247,600	1,243,000	-	-	-	2,490,600	2,268,630	221,970 9.8%
<b>TOTAL APPROPRIATIONS</b>	7,102,000	5,810,000	-	-	-	12,912,000	12,351,000	561,000 4.5%
<b>ACCUMULATED DEFICIT</b>								
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	7,102,000	5,810,000	-	-	-	12,912,000	12,351,000	561,000 4.5%
<b>UNRESTRICTED NET POSITION UTILIZED</b>								
Municipality/County Appropriation	-	200,000	-	-	-	200,000	200,000	- 0.0%
Other						-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	200,000	-	-	-	200,000	200,000	- 0.0%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 7,102,000	\$ 5,610,000	\$ -	\$ -	\$ -	\$ 12,712,000	\$ 12,151,000	\$ 561,000 4.6%

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

5% of Total Operating Appropriations \$ 292,720.00 \$ 228,350.00 \$ - \$ - \$ - \$ 521,070.00

**Willingboro Municipal Utilities Authority**  
For The Period January 1, 2019 to December 31, 2019

	Proposed Budget Water	Adopted Budget Water	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Other Admin Expense</b>				
Telephone	\$ 5,500	\$ 5,950	\$ (450)	-7.6%
Electric	6,500	7,000	(500)	-7.1%
Gas Heat	1,700	1,700	-	0.0%
Equipment Maintenance	13,250	13,000	250	1.9%
Information Management	46,000	46,000	-	0.0%
Printing	7,000	6,500	500	7.7%
Postage	17,500	17,500	-	0.0%
Legal Fees	65,000	60,000	5,000	8.3%
Auditor Fees	32,500	32,500	-	0.0%
	<u>\$ 194,950</u>	<u>\$ 190,150</u>	<u>\$ 4,800</u>	2.5%
<b>Miscellaneous Administration</b>				
Gasoline,Fuel & Diesel Oils	\$ 250	\$ 400	\$ (150)	-37.5%
Vehicles,Maintenance	750	400	350	87.5%
Building & Site, Maintenance	10,000	2,500	7,500	300.0%
Insurance	24,000	20,000	4,000	20.0%
Safety Services	450	350	100	28.6%
Misc.Supplies & Expenses	46,000	65,000	(19,000)	-29.2%
Engineer Fees	62,500	35,000	27,500	78.6%
Trustee Fees	11,000	16,000	(5,000)	-31.3%
Consulting Fees	16,500	15,000	1,500	10.0%
NJEIT Admin Fee	13,000	15,000	(2,000)	-13.3%
	<u>\$ 184,450</u>	<u>\$ 169,650</u>	<u>\$ 14,800</u>	8.7%
<b>Other COPS Expense</b>				
Electric	\$ 468,000	\$ 468,000	\$ -	0.0%
Gas Heat	15,000	15,000	-	0.0%
Gasoline,Fuel & Diesel Oils	20,000	20,000	-	0.0%
Vehicles,Maintenance	25,000	25,000	-	0.0%
Maint.Of Bldgs.&Sites	32,000	32,000	-	0.0%
Equipment Maintenance	152,000	122,000	30,000	24.6%
Insurance	115,000	107,200	7,800	7.3%
Safety Services	5,000	5,000	-	0.0%
Chemicals	225,100	225,100	-	0.0%
Misc.Supplies & Expenses	16,200	16,200	-	0.0%
Safety Services	2,300	2,300	-	0.0%
	<u>\$ 1,075,600</u>	<u>\$ 1,037,800</u>	<u>\$ 37,800</u>	3.6%
<b>Miscellaneous COPS</b>				
Telephone	\$ 23,000	\$ 26,100	\$ (3,100)	-11.9%
Misc.Supplies & Expenses	60,000	36,000	24,000	66.7%
Permits & Fees	35,000	35,000	-	0.0%
Lab Tests & Analyses	29,000	29,000	-	0.0%
Telephone	2,800	2,800	-	0.0%
Gasoline,Fuel & Diesel Oils	21,600	21,600	-	0.0%
Vehicles,Maintenance	16,200	16,200	-	0.0%
Equipment Maintenance	16,200	16,200	-	0.0%
System Maintenance	9,000	9,000	-	0.0%
Insurance	59,100	59,100	-	0.0%
	<u>\$ 271,900</u>	<u>\$ 251,000</u>	<u>\$ 20,900</u>	8.3%



**Willingboro Municipal Utilities Authority**  
For The Period January 1, 2019 to December 31, 2019

		Proposed Budget Sewer	Adopted Budget Sewer	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Other Admin Expense</b>					
Telephone	1	\$ 5,500	\$ 5,950	\$ (450)	-7.6%
Electric	2	6,500	7,000	(500)	-7.1%
Gas Heat	3	1,700	1,700	-	0.0%
Equipment Maintenance	7	13,250	13,000	250	1.9%
Information Management	8	46,000	46,000	-	0.0%
Printing	9	7,000	6,500	500	7.7%
Postage	10	17,500	17,500	-	0.0%
Legal Fees	15	65,000	60,000	5,000	8.3%
Auditor Fees	16	32,500	32,500	-	0.0%
		<u>\$ 194,950</u>	<u>\$ 190,150</u>	<u>\$ 4,800</u>	2.5%
<b>Miscellaneous Administration</b>					
Gasoline,Fuel & Diesel Oils	4	\$ 250	\$ 400	\$ (150)	-37.5%
Vehicles,Maintenance	5	750	400	350	87.5%
Building & Site, Maintenance	6	10,000	2,500	7,500	300.0%
Insurance	11	24,000	20,000	4,000	20.0%
Misc.Supplies & Expenses	12	46,000	65,000	(19,000)	-29.2%
Safety Services	13	450	350	100	28.6%
Engineer Fees	14	62,500	35,000	27,500	78.6%
Trustee Fees	17	11,000	16,000	(5,000)	-31.3%
Consulting Fees	18	16,500	15,000	1,500	10.0%
NJEIT Admin Fee	19	13,000	15,000	(2,000)	-13.3%
		<u>\$ 184,450</u>	<u>\$ 169,650</u>	<u>\$ 14,800</u>	8.7%
<b>Other COPS Expense</b>					
Telephone	1	\$ 18,000	\$ 18,000	\$ -	0.0%
Electric	2	238,000	248,000	(10,000)	-4.0%
Gas Heat	3	28,000	28,000	-	0.0%
Gasoline,Fuel & Diesel Oils	4	12,000	12,000	-	0.0%
Vehicles,Maintenance	5	15,000	15,000	-	0.0%
Maint.Of Bldgs.&Sites	6	25,000	25,000	-	0.0%
Equipment Maintenance	7	140,000	83,000	57,000	68.7%
System Maintenance	8	72,000	72,000	-	0.0%
Insurance	9	140,000	140,000	-	0.0%
Misc.Supplies & Expenses	10	32,000	32,000	-	0.0%
Safety Services	11	9,600	9,600	-	0.0%
Chemicals	12	88,000	88,000	-	0.0%
Permits & Fees	13	84,000	84,000	-	0.0%
Lab Tests & Analyses	14	21,000	21,000	-	0.0%
Sludge Disposal Fees	15	200,000	200,000	-	0.0%
Telephone	16	1,100	1,100	-	0.0%
Equipment Maintenance	17	500	500	-	0.0%
Misc.Supplies & Expenses	18	6,000	6,000	-	0.0%
Safety Services	19	300	300	-	0.0%
Chemicals	20	400	400	-	0.0%
Permits & Fees	21	3,400	3,400	-	0.0%
Tests & Analyses	22	12,000	12,000	-	0.0%
Lab Supplies & Expenses	23	35,000	35,000	-	0.0%
		<u>\$ 1,181,300</u>	<u>\$ 1,134,300</u>	<u>\$ 47,000</u>	4.1%

## Prior Year Adopted Appropriations Schedule

### Willingboro Municipal Utilities Authority

<i>FY 2019 Adopted Budget</i>						
	Water	Sewer	N/A	N/A	N/A	Total All Operations
<b>OPERATING APPROPRIATIONS</b>						
<i>Administration - Personnel</i>						
Salary & Wages	\$ 393,000	\$ 393,000				\$ 786,000
Fringe Benefits	223,430	223,430				446,860
Total Administration - Personnel	616,430	616,430	-	-	-	1,232,860
<i>Administration - Other (List)</i>						
Other Admin Expenses (See Attached)	190,150	190,150				380,300
						-
						-
						-
Miscellaneous Administration*	169,650	169,650				339,300
Total Administration - Other	359,800	359,800	-	-	-	719,600
Total Administration	976,230	976,230	-	-	-	1,952,460
<i>Cost of Providing Services - Personnel</i>						
Salary & Wages	1,245,000	896,000				2,141,000
Fringe Benefits	824,100	727,500				1,551,600
Total COPS - Personnel	2,069,100	1,623,500	-	-	-	3,692,600
<i>Cost of Providing Services - Other (List)</i>						
Other COPS Expense (See Attached)	1,037,800	1,134,300				2,172,100
						-
						-
						-
Miscellaneous COPS*	251,000					251,000
Total COPS - Other	1,288,800	1,134,300	-	-	-	2,423,100
Total Cost of Providing Services	3,357,900	2,757,800	-	-	-	6,115,700
Total Principal Payments on Debt Service in Lieu of Depreciation	1,316,400	697,810	-	-	-	2,014,210
Total Operating Appropriations	5,650,530	4,431,840	-	-	-	10,082,370
<b>NON-OPERATING APPROPRIATIONS</b>						
Total Interest Payments on Debt	203,100	151,030	-	-	-	354,130
Operations & Maintenance Reserve						-
Renewal & Replacement Reserve	1,004,200	710,300				1,714,500
Municipality/County Appropriation		200,000				200,000
Other Reserves						-
Total Non-Operating Appropriations	1,207,300	1,061,330	-	-	-	2,268,630
<b>TOTAL APPROPRIATIONS</b>	6,857,830	5,493,170	-	-	-	12,351,000
<b>ACCUMULATED DEFICIT</b>						
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	6,857,830	5,493,170	-	-	-	12,351,000
<b>UNRESTRICTED NET POSITION UTILIZED</b>						
Municipality/County Appropriation	-	200,000	-	-	-	200,000
Other						-
Total Unrestricted Net Position Utilized	-	200,000	-	-	-	200,000
<b>TOTAL NET APPROPRIATIONS</b>	\$ 6,857,830	\$ 5,293,170	\$ -	\$ -	\$ -	\$ 12,151,000

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

5% of Total Operating Appropriations      \$ 282,526.50    \$ 221,592.00    \$ -    \$ -    \$ -    \$ 504,118.50

### Debt Service Schedule - Principal

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

**Willingboro Municipal Utilities Authority**

Fiscal Year Ending in

			Fiscal Year Ending in							
	Adopted Budget Year 2019	Proposed Budget Year 2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding	
Water										
See Attached	\$ 1,316,400	\$ 1,369,000	\$ 1,417,000	\$ 379,000	\$ 379,000	\$ 354,000	\$ 354,000	\$ 3,926,495	\$ 8,178,495	
									-	
Total Principal	1,316,400	1,369,000	1,417,000	379,000	379,000	354,000	354,000	3,926,495	8,178,495	
Sewer										
See Attached	697,810	723,000	735,000	671,000	698,000	707,000	673,000	3,403,004	7,610,004	
									-	
Total Principal	697,810	723,000	735,000	671,000	698,000	707,000	673,000	3,403,004	7,610,004	
N/A									-	
									-	
Total Principal	-	-	-	-	-	-	-	-	-	
N/A									-	
									-	
Total Principal	-	-	-	-	-	-	-	-	-	
N/A									-	
									-	
Total Principal	-	-	-	-	-	-	-	-	-	
N/A									-	
									-	
Total Principal	-	-	-	-	-	-	-	-	-	
TOTAL PRINCIPAL ALL OPERATIONS	\$ 2,014,210	\$ 2,092,000	\$ 2,152,000	\$ 1,050,000	\$ 1,077,000	\$ 1,061,000	\$ 1,027,000	\$ 7,329,499	\$ 15,788,499	

*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



Payment Date	Total Water and Sewer				Water			Pollution		
	Principal	Interest	Total	Admin Fee	Principal	Interest	Total	Principal	Interest	Total
1/1/2019	1,030,000.00	64,200.00	1,094,200.00	-	967,885.00	80,315.90	1,028,000.90	82,315.00	3,884.10	86,199.10
2/1/2019	198,417.78	123,159.38	311,577.16	17,070.83	74,551.57	50,906.25	125,457.82	113,868.21	72,253.13	186,119.34
7/1/2019	-	43,600.00	43,600.00	-	-	40,962.20	40,962.20	-	2,637.80	2,637.80
8/1/2019	795,731.56	123,159.38	918,890.94	12,892.50	274,103.18	50,906.25	325,009.43	521,828.38	72,253.13	593,881.51
2019 CashTotal	2,014,149.34	354,118.76	2,368,268.10	29,963.13	1,316,339.75	203,090.60	1,519,430.35	697,809.59	151,028.16	848,837.75
1/1/2020	1,070,000.00	43,600.00	1,113,600.00	-	1,005,285.00	40,962.20	1,046,227.20	84,735.00	2,637.80	87,372.80
2/1/2020	198,674.32	114,248.88	300,923.20	12,892.50	74,551.57	47,931.25	122,482.82	112,122.75	68,315.83	178,438.58
7/1/2020	-	22,200.00	22,200.00	-	-	20,856.90	20,856.90	-	1,343.10	1,343.10
8/1/2020	835,028.06	114,248.88	949,276.94	12,892.50	289,103.18	47,931.25	337,034.43	545,922.88	68,315.83	612,238.51
2020 CashTotal	2,091,700.38	294,293.78	2,385,994.14	25,786.00	1,388,919.75	157,661.80	1,526,581.55	722,780.83	136,812.18	859,592.79
1/1/2021	1,110,000.00	22,200.00	1,132,200.00	-	1,042,845.00	20,856.90	1,063,701.90	87,155.00	1,343.10	88,498.10
2/1/2021	184,881.79	103,698.88	288,578.67	12,892.50	74,551.57	44,431.25	118,982.82	110,130.22	59,285.83	169,385.85
8/1/2021	856,052.51	103,698.88	959,749.39	12,892.50	299,103.18	44,431.25	343,534.43	556,949.33	59,285.83	616,214.90
2021 CashTotal	2,150,734.30	229,593.76	2,380,328.06	25,786.00	1,416,499.75	109,719.40	1,526,219.15	734,234.55	119,874.36	854,108.91
2/1/2022	182,606.24	93,984.38	276,590.62	12,892.50	74,551.57	41,031.25	115,582.82	108,054.67	52,953.13	161,007.80
8/1/2022	868,995.94	93,984.38	960,980.32	12,892.50	304,103.18	41,031.25	345,134.43	562,892.78	52,953.13	615,845.89
2022 CashTotal	1,049,602.18	187,968.76	1,237,570.94	25,786.00	378,654.75	82,062.50	460,717.25	670,947.43	105,906.26	776,853.69
2/1/2023	180,447.67	83,334.38	263,782.05	12,892.50	74,551.57	37,331.25	111,882.82	105,896.10	46,003.13	151,899.23
8/1/2023	895,875.33	83,334.38	979,209.71	12,892.50	304,103.18	37,331.25	341,434.43	591,772.15	46,003.13	637,775.28
2023 CashTotal	1,076,323.00	166,668.76	1,242,991.76	25,786.00	378,654.75	74,662.50	453,317.25	687,668.25	92,006.26	779,674.51
2/1/2024	183,123.06	72,059.38	255,182.44	12,892.50	79,551.57	33,831.25	113,382.82	103,571.49	38,428.13	141,999.62
8/1/2024	876,589.69	72,059.38	948,629.07	12,892.50	274,103.18	33,831.25	307,934.43	602,466.51	38,428.13	640,894.64
2024 CashTotal	1,059,692.75	144,118.76	1,203,811.51	25,786.00	353,654.75	67,262.50	420,917.25	706,038.00	76,856.26	782,894.26
2/1/2025	175,934.30	81,384.38	237,318.68	11,947.50	74,551.57	30,406.25	104,957.82	101,382.73	30,978.13	132,360.86
8/1/2025	850,418.89	81,384.38	931,803.27	11,947.50	279,103.18	30,406.25	309,509.43	571,315.71	30,978.13	602,293.84
2025 CashTotal	1,026,353.19	122,768.76	1,149,121.95	23,895.00	353,654.75	60,612.50	414,267.25	672,698.44	61,856.26	734,554.70
2/1/2026	173,594.59	51,909.38	225,503.97	9,270.00	74,551.57	27,306.25	101,857.82	99,043.02	24,803.13	123,846.15
8/1/2026	861,098.16	51,909.38	913,007.54	9,270.00	284,103.18	27,306.25	311,409.43	516,994.98	24,803.13	541,598.11
2026 CashTotal	974,692.75	103,818.76	1,078,511.51	18,540.00	358,654.75	54,612.50	413,267.25	616,038.00	49,208.26	665,246.26
2/1/2027	171,179.41	43,375.38	214,554.79	9,270.00	74,551.57	24,072.25	98,623.82	96,827.84	19,303.13	115,930.97
8/1/2027	824,720.94	43,375.38	868,096.32	9,270.00	269,103.18	24,072.25	293,175.43	535,617.76	19,303.13	554,920.89
2027 CashTotal	995,900.35	86,750.76	1,082,651.11	18,540.00	363,654.75	48,144.50	411,799.25	632,245.80	38,608.26	670,854.06
2/1/2028	168,613.28	36,165.63	204,778.91	9,270.00	74,551.57	22,387.50	96,939.07	94,061.71	13,778.13	107,839.84
8/1/2028	843,192.97	36,165.63	879,358.60	9,270.00	294,103.18	22,387.50	316,490.68	549,089.79	13,778.13	562,867.92
2028 CashTotal	1,011,806.25	72,331.26	1,084,137.51	18,540.00	368,654.75	44,775.00	413,429.75	643,161.50	27,556.26	670,707.76
2/1/2029	165,896.20	28,500.01	194,396.21	5,925.00	74,551.57	20,496.88	95,048.45	91,344.63	8,003.13	99,347.76
8/1/2029	589,792.73	28,500.01	595,292.74	5,925.00	304,103.47	20,496.88	324,600.35	262,689.26	8,003.13	270,692.39
2029 CashTotal	732,688.93	57,000.02	789,688.95	11,850.00	378,655.04	40,993.76	419,648.80	354,033.89	16,006.26	370,040.15
2/1/2030	123,521.53	25,012.51	148,534.04	5,925.00	63,491.40	18,359.38	81,850.78	60,030.13	6,853.13	66,883.26
8/1/2030	487,043.09	25,012.51	512,055.60	5,925.00	286,982.83	18,359.38	305,342.21	200,080.26	6,853.13	206,933.39
2030 CashTotal	610,564.62	50,025.02	660,589.64	11,850.00	350,474.23	36,718.76	387,192.99	280,090.39	13,306.26	293,396.65
2/1/2031	123,521.53	21,387.51	144,909.04	5,925.00	63,491.40	16,084.38	79,575.78	60,030.13	5,303.13	65,333.26
8/1/2031	497,043.09	21,387.51	518,430.60	5,925.00	291,982.83	16,084.38	308,067.21	205,080.26	5,303.13	210,383.39
2031 CashTotal	620,564.62	42,775.02	663,339.64	11,850.00	355,474.23	32,168.76	387,642.99	265,090.39	10,606.26	275,696.65
2/1/2032	123,521.53	17,518.78	141,040.29	5,925.00	63,491.40	13,665.63	77,157.03	60,030.13	3,853.13	63,883.26
8/1/2032	502,043.09	17,518.78	519,561.85	5,925.00	281,982.83	13,665.63	305,648.46	210,080.26	3,853.13	213,933.39
2032 CashTotal	625,564.62	35,037.52	660,602.14	11,850.00	355,474.23	27,331.28	382,805.49	270,090.39	7,706.26	277,796.65
2/1/2033	123,521.53	13,528.13	137,049.66	5,925.00	63,491.40	11,234.38	74,725.78	60,030.13	2,293.75	62,323.88
8/1/2033	491,813.47	13,528.13	505,341.60	5,925.00	281,553.13	11,234.38	292,787.51	210,080.34	2,293.75	212,354.09
2033 CashTotal	615,135.00	27,056.26	642,191.26	11,850.00	345,044.53	22,468.76	367,513.29	270,090.47	4,587.50	274,677.97
2/1/2034	88,584.15	9,340.83	97,924.98	4,342.50	48,828.90	8,840.83	57,269.73	19,935.25	700.00	20,635.25
8/1/2034	327,128.76	9,340.83	336,469.59	4,342.50	252,258.01	8,840.83	260,898.84	74,870.75	700.00	75,570.75
2034 CashTotal	395,692.91	18,681.26	414,374.17	8,685.00	300,886.91	17,281.26	318,168.17	94,806.00	1,400.00	96,206.00
2/1/2035	36,838.11	6,300.00	43,138.11	3,172.50	36,838.11	6,300.00	43,138.11	-	-	-
8/1/2035	208,878.23	6,300.00	214,978.23	3,172.50	209,878.23	6,300.00	214,978.23	-	-	-
2035 CashTotal	245,514.34	12,600.00	258,114.34	6,345.00	245,514.34	12,600.00	258,114.34	-	-	-
2/1/2036	36,838.11	4,275.00	41,113.11	3,172.50	36,838.11	4,275.00	41,113.11	-	-	-
8/1/2036	213,878.23	4,275.00	217,953.23	3,172.50	213,878.23	4,275.00	217,953.23	-	-	-
2036 CashTotal	250,514.34	8,550.00	259,064.34	6,345.00	250,514.34	8,550.00	259,064.34	-	-	-
2/1/2037	36,838.11	2,175.00	39,013.11	3,172.50	36,838.11	2,175.00	39,013.11	-	-	-
8/1/2037	218,676.54	2,175.00	220,851.54	3,172.50	218,676.54	2,175.00	220,851.54	-	-	-
2037 CashTotal	255,514.65	4,350.00	259,864.65	6,345.00	255,514.65	4,350.00	259,864.65	-	-	-
	17,802,708.52	2,018,507.20	19,821,215.72	325,373.13	9,494,895.00	1,105,286.16	10,600,181.16	8,307,813.52	913,221.04	9,221,034.56

Payment Date	Water Sewer Series 2016		93.95% 8.05%		Water Sewer 2008 NJEIT Trust		100%		Water Sewer 2008 NJEIT Trust		100%		Water Sewer 2010 NJEIT CW Trust		100%		Water Sewer 2010 NJEIT CW Fund		100%		Water Sewer 2010 NJEIT DW Trust		100%	
	Principal	Interest	Principal	Interest	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee	Principal	Interest
1/1/2019	1,030,000.00	84,200.00							22,521.58	3,345.00					13,175.00		31,314.50	2,877.50						
2/1/2019																								
7/1/2019		43,800.00																						
8/1/2019					110,000		37,300.00		88,939.12	3,345.00			90,000.00		13,175.00		62,629.00	2,877.50			30,000.00			3,500.00
2019 CashTotal																								
1/1/2020	1,070,000.00	43,800.00							20,778.12	3,345.00					11,375.00		31,314.50	2,877.50						
2/1/2020																								
7/1/2020		22,200.00																						
8/1/2020					120,000		34,412.50		93,233.62	3,345.00			95,000.00		11,375.00		62,629.00	2,877.50			35,000.00			2,900.00
2020 CashTotal																								
1/1/2021	1,110,000.00	22,200.00																						
2/1/2021									18,785.59	3,345.00							31,314.50	2,877.50						
8/1/2021					125,000		31,112.50		94,260.07	3,345.00			100,000.00		9,000.00		62,629.00	2,877.50			35,000.00			2,025.00
2021 CashTotal																								
2/1/2022									16,710.04	3,345.00					7,500.00		31,314.50	2,877.50						1,500.00
8/1/2022					130,000		27,875.00		95,203.50	3,345.00			100,000.00		7,500.00		62,629.00	2,877.50			35,000.00			1,500.00
2022 CashTotal																								
2/1/2023									14,551.47	3,345.00					5,500.00		31,314.50	2,877.50						800.00
8/1/2023					140,000		24,100.00		99,082.89	3,345.00			105,000.00		5,500.00		62,629.00	2,877.50			35,000.00			800.00
2023 CashTotal																								
2/1/2024									20,250.00															
8/1/2024					145,000		20,250.00		12,226.86	3,345.00			110,000.00		3,400.00		31,314.50	2,877.50			5,000.00			100.00
2024 CashTotal																								
2/1/2025									10,038.10	3,345.00					1,200.00		31,314.50	2,877.50						
8/1/2025					155,000		16,625.00		101,626.45	3,345.00			60,000.00		1,200.00		62,629.00	2,877.50						
2025 CashTotal																								
2/1/2026									7,698.39	3,345.00							31,314.50							
8/1/2026					160,000		12,750.00		104,305.72	3,345.00							62,629.00							
2026 CashTotal																								
2/1/2027									8,750.00								31,314.50							
8/1/2027					170,000		8,750.00		107,928.50	3,345.00							62,629.00							
2027 CashTotal																								
2/1/2028									4,500.00								31,314.50							
8/1/2028					180,000		4,500.00		111,400.53	3,345.00							62,629.00							
2028 CashTotal																								
2/1/2029																	31,314.50							
8/1/2029																	62,629.00							
2029 CashTotal																								
2/1/2030																								
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2037 CashTotal																								
	3,210,000.00	195,800.00			1,435,000.00		434,950.00		1,129,068.09	66,900.00			660,000.00		102,300.00		1,033,378.50	37,485.00			175,000.00			21,650.00

Payment Date	Water Sewer 100% 2010 NJEIT DW Fund		Water Sewer 100% 2014 NJEIT CW Trust		Water Sewer 100% 2014 NJEIT CW Fund		Water Sewer 100% 2014 NJEIT DW Trust		Water Sewer 100% 2014 NJEIT DW Fund		Water Sewer 100% 2015 NJEIT CW Trust	
	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee	Principal	Interest
1/1/2019												
2/1/2019	11,060.17	945.00		12,078.13	40,094.88	1,155.00		4,562.50	14,862.50	427.50		9,700.00
7/1/2019												
8/1/2019	22,120.35	945.00	30,000.00	12,078.13	80,189.76	1,155.00	10,000.00	4,562.50	29,725.01	427.50	20,000.00	9,700.00
2019 CashTotal												
1/1/2020												
2/1/2020	11,060.17	945.00		11,328.13	40,094.88	1,155.00		4,312.50	14,862.50	427.50		9,200.00
7/1/2020												
8/1/2020	22,120.35	945.00	35,000.00	11,328.13	80,189.76	1,155.00	15,000.00	4,312.50	29,725.01	427.50	20,000.00	9,200.00
2020 CashTotal												
1/1/2021												
2/1/2021	11,060.17	945.00		10,453.13	40,094.88	1,155.00		3,937.50	14,862.50	427.50		8,700.00
7/1/2021												
8/1/2021	22,120.35	945.00	35,000.00	10,453.13	80,189.76	1,155.00	15,000.00	3,937.50	29,725.01	427.50	20,000.00	8,700.00
2021 CashTotal												
2/1/2022	11,060.17	945.00		9,578.13	40,094.88	1,155.00		3,562.50	14,862.50	427.50		8,200.00
7/1/2022												
8/1/2022	22,120.35	945.00	35,000.00	9,578.13	80,189.76	1,155.00	15,000.00	3,562.50	29,725.01	427.50	20,000.00	8,200.00
2022 CashTotal												
2/1/2023	11,060.17	945.00		8,703.13	40,094.88	1,155.00		3,187.50	14,862.50	427.50		7,700.00
7/1/2023												
8/1/2023	22,120.35	945.00	40,000.00	8,703.13	80,189.76	1,155.00	15,000.00	3,187.50	29,725.01	427.50	25,000.00	7,700.00
2023 CashTotal												
2/1/2024	11,060.17	945.00		7,703.13	40,094.88	1,155.00		2,812.50	14,862.50	427.50		7,075.00
7/1/2024												
8/1/2024	22,120.35	945.00	40,000.00	7,703.13	80,189.76	1,155.00	15,000.00	2,812.50	29,725.01	427.50	25,000.00	7,075.00
2024 CashTotal												
2/1/2025	11,060.17			6,703.13	40,094.88	1,155.00		2,437.50	14,862.50	427.50		6,450.00
7/1/2025												
8/1/2025	22,120.35		45,000.00	6,703.13	80,189.76	1,155.00	15,000.00	2,437.50	29,725.01	427.50	25,000.00	6,450.00
2025 CashTotal												
2/1/2026	11,060.17			6,028.13	40,094.88	1,155.00		2,212.50	14,862.50	427.50		5,825.00
7/1/2026												
8/1/2026	22,120.35		45,000.00	6,028.13	80,189.76	1,155.00	15,000.00	2,212.50	29,725.01	427.50	25,000.00	5,825.00
2026 CashTotal												
2/1/2027	11,060.17			5,353.13	40,094.88	1,155.00		1,978.50	14,862.50	427.50		5,200.00
7/1/2027												
8/1/2027	22,120.35		45,000.00	5,353.13	80,189.76	1,155.00	15,000.00	1,978.50	29,725.01	427.50	30,000.00	5,200.00
2027 CashTotal												
2/1/2028	11,060.17			4,678.13	40,094.88	1,155.00		1,762.50	14,862.50	427.50		4,600.00
7/1/2028												
8/1/2028	22,120.35		45,000.00	4,678.13	80,189.76	1,155.00	15,000.00	1,762.50	29,725.01	427.50	30,000.00	4,600.00
2028 CashTotal												
2/1/2029	11,060.17			4,003.13	40,094.88	1,155.00		1,537.50	14,862.50	427.50		4,000.00
7/1/2029												
8/1/2029	22,120.84		50,000.00	4,003.13	80,189.76	1,155.00	20,000.00	1,537.50	29,725.01	427.50	30,000.00	4,000.00
2029 CashTotal												
2/1/2030				3,253.13	40,094.88	1,155.00		1,237.50	14,862.50	427.50		3,400.00
7/1/2030												
8/1/2030			50,000.00	3,253.13	80,189.76	1,155.00	20,000.00	1,237.50	29,725.01	427.50	30,000.00	3,400.00
2030 CashTotal												
2/1/2031				2,503.13	40,094.88	1,155.00		937.50	14,862.50	427.50		2,800.00
7/1/2031												
8/1/2031			50,000.00	2,503.13	80,189.76	1,155.00	20,000.00	937.50	29,725.01	427.50	35,000.00	2,800.00
2031 CashTotal												
2/1/2032				1,753.13	40,094.88	1,155.00		637.50	14,862.50	427.50		2,100.00
7/1/2032												
8/1/2032			55,000.00	1,753.13	80,189.76	1,155.00	20,000.00	637.50	29,725.01	427.50	35,000.00	2,100.00
2032 CashTotal												
2/1/2033				893.75	40,094.88	1,155.00		325.00	14,862.50	427.50		1,400.00
7/1/2033												
8/1/2033			55,000.00	893.75	80,189.84	1,155.00	20,000.00	325.00	14,295.31	427.50	35,000.00	1,400.00
2033 CashTotal												
2/1/2034												700.00
7/1/2034												
8/1/2034											35,000.00	700.00
2034 CashTotal												
2/1/2035												
7/1/2035												
8/1/2035												
2035 CashTotal												
2/1/2036												
7/1/2036												
8/1/2036												
2036 CashTotal												
2/1/2037												
7/1/2037												
8/1/2037												
2037 CashTotal												
	384,988.01	11,340.00	655,000.00	190,025.14	1,804,269.88	34,650.00	245,000.00	70,882.00	653,382.95	12,825.00	440,000.00	174,100.00



Payment Date	Water Sewer 100%		Water Sewer 100%		Water Sewer 100%		Water Sewer 100%		Water Sewer 100%	
	2015 NJEIT CW Fund		2015 NJEIT DW Trust		2015 NJEIT DW Fund		2017 NJEIT DW Trust		2017 NJEIT DW Fund	
	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee	Principal	Interest	Principal	Admin Fee
1/1/2019										
2/1/2019	19,935.25	3,380.38		5,750.00	11,790.79	1,987.75		37,093.75	36,838.11	3,172.50
7/1/2019										
8/1/2019	39,870.50	735.00	10,000.00	5,750.00	23,581.59	435.00	75,000.00	37,093.75	73,676.23	3,172.50
<b>2019 CashTotal</b>										
1/1/2020										
2/1/2020	19,935.25	735.00		5,500.00	11,790.79	435.00		35,218.75	36,838.11	3,172.50
7/1/2020										
8/1/2020	39,870.50	735.00	10,000.00	5,500.00	23,581.59	435.00	80,000.00	35,218.75	73,676.23	3,172.50
<b>2020 CashTotal</b>										
1/1/2021										
2/1/2021	19,935.25	735.00		5,250.00	11,790.79	435.00		33,218.75	36,838.11	3,172.50
8/1/2021	39,870.50	735.00	15,000.00	5,250.00	23,581.59	435.00	85,000.00	33,218.75	73,676.23	3,172.50
<b>2021 CashTotal</b>										
2/1/2022	19,935.25	735.00		4,875.00	11,790.79	435.00		31,093.75	36,838.11	3,172.50
8/1/2022	39,870.50	735.00	15,000.00	4,875.00	23,581.59	435.00	90,000.00	31,093.75	73,676.23	3,172.50
<b>2022 CashTotal</b>										
2/1/2023	19,935.25	735.00		4,500.00	11,790.79	435.00		28,843.75	36,838.11	3,172.50
8/1/2023	39,870.50	735.00	15,000.00	4,500.00	23,581.59	435.00	90,000.00	28,843.75	73,676.23	3,172.50
<b>2023 CashTotal</b>										
2/1/2024	19,935.25	735.00		4,125.00	11,790.79	435.00		26,593.75	36,838.11	3,172.50
8/1/2024	39,870.50	735.00	15,000.00	4,125.00	23,581.59	435.00	95,000.00	26,593.75	73,676.23	3,172.50
<b>2024 CashTotal</b>										
2/1/2025	19,935.25	735.00		3,750.00	11,790.79	435.00		24,218.75	36,838.11	3,172.50
8/1/2025	39,870.50	735.00	15,000.00	3,750.00	23,581.59	435.00	100,000.00	24,218.75	73,676.23	3,172.50
<b>2025 CashTotal</b>										
2/1/2026	19,935.25	735.00		3,375.00	11,790.79	435.00		21,718.75	36,838.11	3,172.50
8/1/2026	39,870.50	735.00	15,000.00	3,375.00	23,581.59	435.00	105,000.00	21,718.75	73,676.23	3,172.50
<b>2026 CashTotal</b>										
2/1/2027	19,935.25	735.00		3,000.00	11,790.79	435.00		19,093.75	36,838.11	3,172.50
8/1/2027	39,870.50	735.00	15,000.00	3,000.00	23,581.59	435.00	110,000.00	19,093.75	73,676.23	3,172.50
<b>2027 CashTotal</b>										
2/1/2028	19,935.25	735.00		2,700.00	11,790.79	435.00		17,925.00	36,838.11	3,172.50
8/1/2028	39,870.50	735.00	15,000.00	2,700.00	23,581.59	435.00	115,000.00	17,925.00	73,676.23	3,172.50
<b>2028 CashTotal</b>										
2/1/2029	19,935.25	735.00		2,400.00	11,790.79	435.00		16,559.38	36,838.11	3,172.50
8/1/2029	39,870.50	735.00	20,000.00	2,400.00	23,581.59	435.00	115,000.00	16,559.38	73,676.23	3,172.50
<b>2029 CashTotal</b>										
2/1/2030	19,935.25	735.00		2,000.00	11,790.79	435.00		15,121.88	36,838.11	3,172.50
8/1/2030	39,870.50	735.00	20,000.00	2,000.00	23,581.59	435.00	120,000.00	15,121.88	73,676.23	3,172.50
<b>2030 CashTotal</b>										
2/1/2031	19,935.25	735.00		1,800.00	11,790.79	435.00		13,548.88	36,838.11	3,172.50
8/1/2031	39,870.50	735.00	20,000.00	1,800.00	23,581.59	435.00	125,000.00	13,548.88	73,676.23	3,172.50
<b>2031 CashTotal</b>										
2/1/2032	19,935.25	735.00		1,200.00	11,790.79	435.00		11,828.13	36,838.11	3,172.50
8/1/2032	39,870.50	735.00	20,000.00	1,200.00	23,581.59	435.00	125,000.00	11,828.13	73,676.23	3,172.50
<b>2032 CashTotal</b>										
2/1/2033	19,935.25	735.00		800.00	11,790.79	435.00		10,109.38	36,838.11	3,172.50
8/1/2033	39,870.50	735.00	20,000.00	800.00	23,581.59	435.00	130,000.00	10,109.38	73,676.23	3,172.50
<b>2033 CashTotal</b>										
2/1/2034	19,935.25	735.00		400.00	11,790.79	435.00		8,240.63	36,838.11	3,172.50
8/1/2034	39,870.75	735.00	20,000.00	400.00	23,581.78	435.00	135,000.00	8,240.63	73,676.23	3,172.50
<b>2034 CashTotal</b>										
2/1/2035								6,300.00	36,838.11	3,172.50
8/1/2035							135,000.00	6,300.00	73,676.23	3,172.50
<b>2035 CashTotal</b>										
2/1/2036								4,275.00	36,838.11	3,172.50
8/1/2036							140,000.00	4,275.00	73,676.23	3,172.50
<b>2036 CashTotal</b>										
2/1/2037								2,175.00	36,838.11	3,172.50
8/1/2037							145,000.00	2,175.00	73,676.54	3,172.50
<b>2037 CashTotal</b>										
	956,892.25	26,145.38	260,000.00	102,450.00	565,958.27	15,472.75	2,115,000.00	726,350.08	2,099,772.77	120,555.00

**Willingboro Municipal Utilities Authority**

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## Net Position Reconciliation

Willingboro Municipal Utilities Authority  
For the Period January 1, 2020 to December 31, 2020

### FY 2020 Proposed Budget

	Water	Sewer	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 8,754,433	\$ 8,191,179				\$ 16,945,612
Less: Invested in Capital Assets, Net of Related Debt (1)	15,768,208	6,015,194				21,783,402
Less: Restricted for Debt Service Reserve (1)	3,418,465	3,054,252				6,472,717
Less: Other Restricted Net Position (1)	97,608	97,608				195,216
Total Unrestricted Net Position (1)	(10,529,847)	(975,876)	-	-	-	(11,505,723)
Less: Designated for Non-Operating Improvements & Repairs						-
Less: Designated for Rate Stabilization						-
Less: Other Designated by Resolution						-
Plus: Accrued Unfunded Pension Liability (1)	3,904,105	2,863,010				6,767,115
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	8,415,596	6,060,883				14,476,479
Plus: Estimated Income (Loss) on Current Year Operations (2)						-
Plus: Other Adjustments (attach schedule)						-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	<b>1,789,853</b>	<b>7,948,017</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,737,870</b>
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	200,000	-	-	-	200,000
Total Unrestricted Net Position Utilized in Proposed Budget	-	200,000	-	-	-	200,000
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>						
<b>Last issued Audit Report (4)</b>	<b>\$ 1,789,853</b>	<b>\$ 7,748,017</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,537,870</b>

(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 \$ 292,720 \$ 228,350 \$ - \$ - \$ - \$ 521,070

(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.

2020

WILLINGBORO  
MUNICIPAL  
UTILITIES  
AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2020 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020

[ X ] It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Willingboro Municipal Utilities Authority, on the 13<sup>th</sup> day of November, 2019.

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



## **2020 CAPITAL BUDGET/PROGRAM MESSAGE**

### **WILLINGBORO MUNICIPAL UTILITIES AUTHORITY**

**FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020**

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

**YES**

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

**YES**

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

**YES**

4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources)

**The proposed capital projects will result in the Authority adjusting its current rate schedule.**

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 1, 2020 to December 31, 2020

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
See Attached	\$ 24,135,750	\$ -	\$ 1,089,750	\$ 23,046,000	\$ -	\$ -
	-					
	-					
Total	24,135,750	-	1,089,750	23,046,000	-	-
Sewer						
See Attached	13,054,250	-	906,000	12,148,250	-	-
	-					
	-					
Total	13,054,250	-	906,000	12,148,250	-	-
N/A	-					
	-					
	-					
Total	-	-	-	-	-	-
N/A	-					
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Total	-	-	-	-	-	-
N/A	-					
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Total	-	-	-	-	-	-
N/A	-					
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Total	-	-	-	-	-	-
N/A	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 37,190,000	\$ -	\$ 1,995,750	\$ 35,194,250	\$ -	\$ -

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

**Willingboro Municipal Utilities Authority**  
For the Period January 1, 2020 to December 31, 2020

		<i>Funding Sources</i>				
	<u>Estimated Total Cost</u>	<u>Unrestricted Net Position Utilized</u>	<u>Renewal &amp; Replacement Reserve</u>	<u>Debt Authorization</u>	<u>Capital Grants</u>	<u>Other Sources</u>
<i>Water</i>						
Replacement of Piping	\$ -					
Equipment & Valves	145,000		\$ 145,000			
Water Plant Upgrades	1,269,000		353,000	\$ 916,000		
Admin Software & Equipment	5,000		5,000			
Admin Building Expansion	-					
Replacement of Meters	8,000,000			8,000,000		
Well & Tank Rehabilitation	12,105,000		405,000	11,700,000		
Engineering / Contingency	2,611,750		181,750	2,430,000		
Total	24,135,750	-	1,089,750	23,046,000	-	-
<i>Sewer</i>						
Collection Equipment	155,000		155,000			
Admin Software & Equipment	20,000		20,000			
Treatment Plant Improvements	12,578,250		520,000	12,058,250		
Pumps Improvements	60,000		60,000			
Engineering / Contingency	241,000		151,000	90,000		
Total	13,054,250	-	906,000	12,148,250	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 37,190,000</b>	<b>\$ -</b>	<b>\$ 1,995,750</b>	<b>\$ 35,194,250</b>	<b>\$ -</b>	<b>\$ -</b>

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

· Willingboro Municipal Utilities Authority

January 1, 2020

to

Fiscal Year Beginning in

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

**Willingboro Municipal Utilities Authority**  
For the Period January 1, 2020 to December 31, 2020

		<i>Fiscal Year Beginning in</i>					
	<b>Estimated Total Cost</b>	<b>Current Year Proposed Budget</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<i>Water</i>							
Replacement of Piping	\$ 150,000	\$ -	\$ 50,000		\$ 50,000		\$ 50,000
Equipment & Valves	253,000	145,000	52,000		26,000	\$ 30,000	
Water Plant Upgrades	2,607,000	1,269,000	888,000	\$ 300,000		130,000	20,000
Admin Software & Equipment	30,000	5,000	5,000	5,000	5,000	5,000	5,000
Admin Building Expansion	4,000,000	-	4,000,000				
Replacement of Meters	8,100,000	8,000,000			100,000		
Well & Tank Rehabilitation	18,840,000	12,105,000	1,850,000	2,230,000	80,000	1,530,000	1,045,000
Engineering / Contingency	4,956,950	2,611,750	1,223,000	507,000	52,200	339,000	224,000
	<u>38,936,950</u>	<u>24,135,750</u>	<u>8,068,000</u>	<u>3,042,000</u>	<u>313,200</u>	<u>2,034,000</u>	<u>1,344,000</u>
<i>Sewer</i>							
Collection Equipment	2,763,000	155,000	446,000	1,022,000	340,000	400,000	400,000
Admin Software & Equipment	20,000	20,000					
Treatment Plant Improvements	26,256,200	12,578,250	10,324,950	2,375,000	300,000	343,000	335,000
Pumps Improvements	500,000	60,000	220,000	120,000		100,000	
Engineering / Contingency	2,223,850	241,000	1,062,400	388,400	158,000	197,050	177,000
	<u>31,763,050</u>	<u>13,054,250</u>	<u>12,053,350</u>	<u>3,905,400</u>	<u>798,000</u>	<u>1,040,050</u>	<u>912,000</u>
<b>TOTAL</b>	<u><u>\$ 70,700,000</u></u>	<u><u>\$ 37,190,000</u></u>	<u><u>\$ 20,121,350</u></u>	<u><u>\$ 6,947,400</u></u>	<u><u>\$ 1,111,200</u></u>	<u><u>\$ 3,074,050</u></u>	<u><u>\$ 2,256,000</u></u>

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

## 5 Year Capital Improvement Plan Funding Sources

### Willingboro Municipal Utilities Authority

For the Period      January 1, 2020                      to                      December 31, 2020

		<i>Funding Sources</i>				
		Estimated Total	Unrestricted Net	Renewal & Replacement	Debt	
		Cost	Position Utilized	Reserve	Authorization	Capital Grants Other Sources
<i>Water</i>						
See Attached		\$ 38,936,950	\$ -	\$ 2,404,950	\$ 36,532,000	\$ - \$ -
		-				
		-				
		-				
Total		38,936,950	-	2,404,950	36,532,000	- -
<i>Sewer</i>						
See Attached		31,763,050	-	4,317,250	27,445,800	- -
		-				
		-				
		-				
Total		31,763,050	-	4,317,250	27,445,800	- -
N/A						
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Total		-	-	-	-	-
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**Willingboro Municipal Utilities Authority**  
For the Period January 1, 2020 to December 31, 2020

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<b>Water</b>						
Replacement of Piping	\$ 150,000		\$ 150,000			
Equipment & Valves	253,000		253,000			
Water Plant Upgrades	2,607,000		561,000	\$ 2,046,000		
Admin Building Expansion	4,000,000			4,000,000		
Admin Software & Equipment	30,000		30,000			
Replacement of Meters	8,100,000		100,000	8,000,000		
Well & Tank Rehabilitation	18,840,000		910,000	17,930,000		
Engineering / Contingency	4,956,950		400,950	4,556,000		
	<u>38,936,950</u>	-	2,404,950	36,532,000	-	-
<b>Sewer</b>						
Collection Equipment	\$ 2,763,000		2,213,000	550,000		
Admin Software & Equipment	20,000		20,000			
Treatment Plant Improvements	26,256,200		866,000	25,390,200		
Pumps Improvements	500,000		500,000			
Engineering / Contingency	2,223,850		718,250	1,505,600		
	<u>31,763,050</u>	-	4,317,250	27,445,800	-	-
Total 5 Year Plan per CB-4	<u>\$ 70,700,000</u>	\$ -	\$ 6,722,200	\$ 63,977,800	\$ -	\$ -
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

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

# **2020 AUTHORITY BUDGET**

## **Narrative and Information Section**



# 2020 AUTHORITY BUDGET MESSAGE & ANALYSIS

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

### AUTHORITY BUDGET

**FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020**

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

1. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

**With respect to Revenues:**

Overall, the Authority is expecting a \$476 thousand dollar increase in the 2020 budget over the 2019 budget. This is primarily due to the rate increase expected to be implemented at a rate hearing in December 2019. The primary reason for the rate increase is to fund the Authority's 5 year capital plan of \$70,700,000.

Service Charges – Commercial (\$-195,673, -14.1%) – Although, the Authority is also implementing a commercial rate increase in December 2019, the commercial usage in the Township continues to decrease and this budget take a conservative estimate of commercial usage in 2020.

Other Operating Revenues – Turn Off / On Fees (\$22,000, 23.2%) – The Authority continues to see an increase in turn off / on fees. The Authority received \$117,400 in 2018 and is increasing the budgeted amount accordingly.

Non-Operating Revenues – Interest (\$41,500, 224.3%) – With the increasing interest rates in the United States, the Authority has continued to see an increase in interest revenue. The Authority received \$109,726 in 2018 and is conservatively increasing the budgeted amount accordingly.

**With respect to Appropriations:**

Overall, the Authority is expecting a \$561 thousand increase in the 2020 budget over the 2019 budget. This is primarily due to an increase in capital spending through the Renewal and Replacement Reserve, expected increases in salary and additional costs related to equipment maintenance during 2020.

**Water Operation**

Other COPS Expense – Equipment Maintenance (\$30,000, 24.6%) – As a result of aging equipment, the Authority is expecting additional costs related to the repair of that equipment.

1. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget for each Revenues and Appropriations (Cont'd).

With respect to Appropriations (Cont'd):

**Sewer Operation**

**Other COPS Expense – Equipment Maintenance (\$57,000, 68.7%)** – As a result of aging equipment, the Authority is expecting additional costs related to the repair of that equipment.

**Non-Operating**

**Total Interest Payment on Debt – (\$-59,130, -16.7%)** – The debt principle continues to be paid off resulting in lower interest payments.

**Renewal and Replacement Reserve – (\$281,100, 16.4%)** – As discussed previously, the Authority has implemented a new 5 year capital plan, which increased Renewal and Replacement spending.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. **(Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)**

The aging population of Willingboro continues to result in decreased usage since senior citizens tend to use less water.

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

To fund the Willingboro Township appropriation.

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

To help balance the Willingboro Township's budget.

5. The proposed budget must not reflect an anticipated deficit from 2020/2020-2021 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

The Authority's recording of the Net Pension Liability and Net OPEB Liability resulted in the Authority's unrestricted net position ending the fiscal year in a deficit. If the liabilities were not recorded, the Authority's unrestricted net position would not be a deficit. The Authority will continue to pay its required contribution which contains an amount to fund its unfunded accrued liability and monitor the investments held by the State Division of Pensions & Benefits in hopes that the liabilities will decrease and eliminate the deficit. If or when the Authority is informed that it must pay its unfunded liabilities, it will then address how the liability will be funded and the impact it will have on its rates. It would best serve the Authority and its rate payers, if the deficit was eliminated over a five to ten-year span.

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

The Authority intends to increase the rates as described below at the December rate hearing. The Authority has a 5 year capital plan of \$70,700,000 and this rate increase is need to finance these upgrades.

Water			
Existing Rates		Proposed Rates	
Residential			
Limit	Rate	Limit	Rate
up to 10000	65.50	up to 10000	75.33
10,000 to 13,000	2.20	10,000 to 13,000	2.53
13,000 to 26,000	5.35	13,000 to 26,000	6.15
> 26,001	6.25	> 26,001	7.19
Commercial			
Limit	Rate	Limit	Rate
up to 10000	106.00	up to 10000	121.90
10,000 to 13,000	5.75	10,000 to 13,000	6.61
13,000 to 26,000	7.25	13,000 to 26,000	8.34
> 26,001	8.75	> 26,001	10.06
Irrigation	4.00	Irrigation	4.60

Sewer			
Existing Rates		Proposed Rates	
Residential			
Limit	Rate	Limit	Rate
up to 10000	53.50	up to 10000	57.25
13,000 to 26,000	4.29	13,000 to 26,000	4.59
> 26,001	5.00	> 26,001	5.35
Commercial			
Limit	Rate	Limit	Rate
up to 10000	62.50	up to 10000	66.88
13,000 to 26,000	5.50	13,000 to 26,000	5.89
> 26,001	7.00	> 26,001	7.49



## AUTHORITY CONTACT INFORMATION 2020

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

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

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

<b>Chief Executive Officer:</b>	Andrew Weber		
<b>Phone: (ext.)</b>	609-877-2900	<b>Fax:</b>	609-835-4645
<b>E-mail:</b>	aweber@wmua.info		

<b>Chief Financial Officer:</b>	Diallyo Diggs		
<b>Phone: (ext.)</b>	609-877-2900	<b>Fax:</b>	609-835-4645
<b>E-mail:</b>	ddiggs@wmua.info		

<b>Name of Auditor:</b>	Kirk Applegate		
<b>Name of Firm:</b>	Bowman & Company, LLP		
<b>Address:</b>	601 White Horse Road		
<b>City, State, Zip:</b>	Voorhees	NJ	08049
<b>Phone: (ext.)</b>	856-435-6200	<b>Fax:</b>	856-785-5027
<b>E-mail:</b>	kapplegate@bowmanllp.com		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## WILLINGBORO MUNICIPAL UTILITIES AUTHORITY

**FISCAL YEAR: FROM JANUARY 1, 2020 TO DECEMBER 31, 2020**

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of individuals employed in 2018 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 68
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$2,827,075.29
- 3) Provide the number of regular voting members of the governing body: 5
- 4) Provide the number of alternate voting members of the governing body: 2
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? No *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (**Most Recent Filing that April 30, 2019 or 2020 deadline has passed 2019 or 2020**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) **Yes** *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? No
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? No*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. No *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*



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

The Township of Willingboro sets the commissioner's salary. There is no formal evaluation for key employees other than a review and approval from the commissioners.

- 11) Did the Authority pay for meals or catering during the current fiscal year? Yes, See attached If "yes," ***attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.***
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? Yes, see attached If "yes," ***attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.***
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
- a. First class or charter travel No
  - b. Travel for companions No
  - c. Tax indemnification and gross-up payments No
  - d. Discretionary spending account No
  - e. Housing allowance or residence for personal use No
  - f. Payments for business use of personal residence No
  - g. Vehicle/auto allowance or vehicle for personal use Yes, Superintendents are permitted to use Authority vehicles for personal use.
  - h. Health or social club dues or initiation fees No
  - i. Personal services (i.e.: maid, chauffeur, chef) No
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.***
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes If "no," ***attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)***

- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? No *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? No *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? Yes *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? No *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? No *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

**Willingboro Municipal Utilities Authority  
2020 Budget Informational Questionnaire**

The following is a summary of meal or catering expenses during 2018.

<u>Employee</u>	<u>Description</u>	<u>Amount</u>
	Vincenzo's: Reorganization Meeting Dinner	401.20
	Morton's: AEA March Conference Dinner	2,330.01
	Morton's: AEA November Conference Dinner	3,083.08
	Carlucci's: Employee Appreciation Dinner	5,798.80
	Gordon Parks: WMUA Employee Appreciation BBQ	2,064.25
Andy Weber	Vincenzo's: Reorganization Meeting Dinner Reimbursement	40.12
Andy Weber	Donuts & Coffee for RFQ Meeting	23.98
Andy Weber	Morton's: AEA March Conference Dinner Reimbursement	268.68
Andy Weber	AEA March Conference Lunch	10.65
Andy Weber	Well 5 Re-dedication Lunch	231.36
Andy Weber	Bereavement Fruit Basket Reimbursement	150.24
Andy Weber	AEA November Conference Lunch	79.02
Andy Weber	Morton's: AEA November Conference Dinner Reimbursement	25.84
Gary Sharp	Retirement Lunch	86.79
		<u>\$ 14,594.02</u>

The following is a summary of travel expenses for the employees listed on page N-4 during 2018.

Diayllo Diggs	AEA Class Mileage Reimbursement	143.84
Diayllo Diggs	AEA Conference/Class Reimbursement	184.17
Diayllo Diggs	AEA Conference Reimbursement	90.01
Webster Evans	AEA Conference Reimbursement	272.09
Johnson Kolawole	AEA Conference Mileage Reimbursement	90.23
T Wayne Scott	AEA Conference Mileage Reimbursement	223.85
Clayton Sills	AEA Conference Mileage Reimbursement	89.90
Emmanuel Stuppard	AEA Conference Mileage Reimbursement	176.59
Emmanuel Stuppard	AEA Class Mileage Reimbursement	382.80
Andy Weber	AEA Conference Mileage Reimbursement	98.73
		<u>\$ 1,752.21</u>