

**2027 AUTHORITY BUDGET  
CERTIFICATION SECTION**

STATE OF NEW JERSEY  
DEPARTMENT OF COMMUNITY AFFAIRS  
DIVISION OF LOCAL GOVERNMENT SERVICES  
BUREAU OF AUTHORITY REGULATION  
TRENTON, N.J.

CERTIFICATION OF AMENDED 2027 BUDGET

Washington Township Municipal Utilities Authority (Gloucester)

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.A.C. 5:31-2.8.

Department of Community Affairs  
Division of Local Government Services  
For: Jacquelyn Suarez, Director

By \_\_\_\_\_  
Jorge Carmona, Bureau Chief

Date 3/4/2026

**2027**

Washington Township Municipal Utilities Authority (Gloucester)

**AUTHORITY BUDGET**

**FISCAL YEAR: February 01, 2026 to January 31, 2027**

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

# 2027 PREPARER'S CERTIFICATION

Washington Township Municipal Utilities Authority (Gloucester)

## AUTHORITY BUDGET

**FISCAL YEAR: February 01, 2026 to January 31, 2027**

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:	erogale@wtmua.com
Name:	Elizabeth S. Rogale
Title:	Executive Director/Chief Financial Officer
Address:	216 Fries Mill Road Turnersville, NJ 08012
Phone Number:	(856) 227-7788
Fax Number:	(856) 227-0758
E-mail Address:	erogale@wtmua.com

# AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

www.wtmua.com

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:

Elizabeth S. Rogale

Title of Officer Certifying Compliance:

Executive Director/Chief Financial Officer

Signature:

erogale@wtmua.com

# 2027 APPROVAL CERTIFICATION

Washington Township Municipal Utilities Authority (Gloucester)

## AUTHORITY BUDGET

**FISCAL YEAR: February 01, 2026 to January 31, 2027**

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 Washington Township Municipal Utilities Authority (Gloucester), at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on November 24, 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.

<b>Officer's Signature:</b>	Secretary/Treasurer@wtmua.com
<b>Name:</b>	Keith Ludwig
<b>Title:</b>	Secretary/Treasurer
<b>Address:</b>	216 Fries Mill Road Turnersville, NJ 08012
<b>Phone Number:</b>	(856) 227-7788
<b>Fax Number:</b>	(856) 227-0758
<b>E-mail Address:</b>	Secretary/Treasurer@wtmua.com



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# 2027 ADOPTION CERTIFICATION

Washington Township Municipal Utilities Authority (Gloucester)

## AUTHORITY BUDGET

**FISCAL YEAR: February 01, 2026 to January 31, 2027**

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 Washington Township Municipal Utilities Authority (Gloucester), pursuant to N.J.A.C 5:31-2.3, on February 02, 2026.

<b>Officer's Signature:</b>	Secretary/Treasurer@wtmua.com		
<b>Name:</b>	Keith Ludwig		
<b>Title:</b>	Secretary/Treasurer		
<b>Address:</b>	216 Fries Mill Road Turnersville, NJ 08012		
<b>Phone Number:</b>	(856) 227-7788	<b>Fax:</b>	(856) 227-0758
<b>E-mail address:</b>	Secretary/Treasurer@wtmua.com		

# 2027 ADOPTED BUDGET RESOLUTION

## Washington Township Municipal Utilities Authority (Gloucester)

### FISCAL YEAR: February 01, 2026 to January 31, 2027

WHEREAS, the Annual Budget and Capital Budget/Program for the Washington Township Municipal Utilities Authority (Gloucester) beginning February 01, 2026 and ending January 31, 2027 has been presented for adoption before the governing body of the Washington Township Municipal Utilities Authority (Gloucester) at its open public meeting of February 2, 2026; 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 \$13,424,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$14,373,465.00, and Total Unrestricted Net Position utilized of \$949,465.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$7,970,000.00 and Total Unrestricted Net Position Utilized of \$970,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Washington Township Municipal Utilities Authority (Gloucester) at an open public meeting held on February 2, 2026 that the Annual Budget and Capital Budget/Program of the Washington Township Municipal Utilities Authority (Gloucester) for the fiscal year beginning February 01, 2026 and ending January 31, 2027 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/Treasurer@wtmua.com  
(Secretary's Signature)

2/2/2026  
(Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Scott Behm	x			
Joseph Mesi	x			
Keith Ludwig	x			
Danielle Bannon	x			
Michael Good				x
Jeffrey Jankowiak, alt.	x			
Robert Finnegan, alt.				

**2027 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2027 AUTHORITY BUDGET MESSAGE & ANALYSIS

Washington Township Municipal Utilities Authority (Gloucester)

**FISCAL YEAR: February 01, 2026 to January 31, 2027**

*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 2027 proposed Annual Budget and make comparison to the Fiscal Year 2026 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.

Both Admin and COPS-Fringe Benefits have over +10% variances due to NJ SHBP rate increases. As a result, Total Admin has an over +10% variance as well.

Total Interest Payments on Debt has an over -10% variance due to a reduction in interest due on the Authority's debt. Municipality/County Appropriation has an over -10% variance due to the Authority not appropriating funds for the municipality. As a result, total Non-Operating Appropriations and Total Unrestricted Net Position Utilized have over -10% variances as well.

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

The local economy is stable and should have no impact on the proposed budget.

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 utilized to balance the Authority's operating budget and to fund capital improvements needed to maintain the Authority's water and sewer infrastructure.

# 2027 AUTHORITY BUDGET MESSAGE & ANALYSIS

Washington Township Municipal Utilities Authority (Gloucester)

**FISCAL YEAR: February 01, 2026 to January 31, 2027**

*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.)

In fiscal year 2025-2026, the Authority transferred 5% of its operating budget to the Township of Washington per N.J.S.A. 40A:5A-12.1. It is the Authority's understanding that the Township of Washington included the above mentioned funds as anticipated revenues in its budget.

5. The proposed budget must not reflect an anticipated deficit from 2026 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

The proposed budget does not reflect a deficit. However, if upon completion of the Authority's audit, the recording of Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75 results in a deficit to the Authority's unrestricted net position for the fiscal year ended January 31, 2025, the Authority will conduct a detailed long-term rate study to help address the deficit over a period of time.

**(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?**

# 2027 AUTHORITY BUDGET MESSAGE & ANALYSIS

Washington Township Municipal Utilities Authority (Gloucester)

**FISCAL YEAR: February 01, 2026 to January 31, 2027**

*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**".

A proposed change to the rate structure is attached. A public hearing will be held January 26, 2026 and rates will be effective February 1, 2026.

# AUTHORITY CONTACT INFORMATION

## FISCAL YEAR 2027

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

<b>Name of Authority:</b>	Washington Township Municipal Utilities Authority (Gloucester)		
<i>Federal ID Number:</i>	22-1805237		
<i>Address:</i>	216 Fries Mill Road		
<i>City, State, Zip:</i>	Turnersville	NJ	08012
<i>Phone: (ext.)</i>	(856) 227-7788	<i>Fax:</i>	(856) 227-0758

<b>Preparer's Name:</b>	Elizabeth S. Rogale		
<i>Preparer's Address:</i>	216 Fries Mill Road		
<i>City, State, Zip:</i>	Turnersville	NJ	08012
<i>Phone: (ext.)</i>	(856) 227-7788	<i>Fax:</i>	(856) 227-0758
<i>E-mail:</i>	<a href="mailto:erogale@wtmua.com">erogale@wtmua.com</a>		

<b>Chief Executive Officer*</b>	Elizabeth S. Rogale		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	(856) 227-7788	<i>Fax:</i>	(856) 227-0758
<i>E-mail:</i>	<a href="mailto:erogale@wtmua.com">erogale@wtmua.com</a>		

<b>Chief Financial Officer*</b>	Elizabeth S. Rogale		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	(856) 227-7788	<i>Fax:</i>	(856) 227-0758
<i>E-mail:</i>	<a href="mailto:erogale@wtmua.com">erogale@wtmua.com</a>		

<b>Name of Auditor:</b>	Stefanie DeSantis		
<i>Name of Firm:</i>	Bowman & Company LLP		
<i>Address:</i>	6 North Broad Street		
<i>City, State, Zip:</i>	Woodbury	NJ	08096
<i>Phone: (ext.)</i>	(856) 454-7773	<i>Fax:</i>	
<i>E-mail:</i>	<a href="mailto:sdesantis@bowman.cpa">sdesantis@bowman.cpa</a>		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Washington Township Municipal Utilities Authority (Gloucester)

**FISCAL YEAR: February 01, 2026 to January 31, 2027**

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

45

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

\$ 2,007,690.53

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)

Washington Township Municipal Utilities Authority (Gloucester)

**FISCAL YEAR: February 01, 2026 to January 31, 2027**

**10.** Did the Authority pay for meals or catering during the current fiscal year? No  
*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? No  
*If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*

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

- |   |     |
|---|-----|
| a. First class or charter travel                      | No  |
| b. Travel for companions                              | No  |
| c. Tax indemnification and gross-up payments          | No  |
| d. Discretionary spending account                     | No  |
| e. Housing allowance or residence for personal use    | No  |
| f. Payments for business use of personal residence    | No  |
| g. Vehicle/auto allowance or vehicle for personal use | Yes |
| h. Health or social club dues or initiation fees      | No  |
| i. Personal services (i.e. maid, chauffeur, chef)     | No  |

*If the answer to any of the above is "yes", provide a description of the transaction including the name and position of the individual and the amount expended.*

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

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

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

**16.** Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? No  
*If "yes", provide explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Washington Township Municipal Utilities Authority (Gloucester)

**FISCAL YEAR: February 01, 2026 to January 31, 2027**

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)

Washington Township Municipal Utilities Authority (Gloucester)

**FISCAL YEAR: February 01, 2026 to January 31, 2027**

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

9. The compensation for all Board members was established by Ordinance 10-1985 of the Township of Washington. The compensation for the Executive Director/CFO is determined by written employment contract. Such contracts are reviewed and approved by the Authority's Board.

12g. Elizabeth Rogale, Executive Director: Auto Fringe for personal use of vehicle- \$780 annually

Matthew Walker, Assistant Superintendent: Auto Fringe for personal use of vehicle- \$780 annually

Johnny Pacitti, Foreman: Auto Fringe for personal use of vehicle- \$780 annually

Scott Barron, Foreman: Auto Fringe for personal use of vehicle- \$780 annually

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

**Washington Township Municipal Utilities Authority (Gloucester)**

**FISCAL YEAR: February 01, 2026 to January 31, 2027**

*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.

**Washington Township Municipal Utilities Authority (Gloucester)  
For the Period February 01, 2026 to January 31, 2027**

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)			Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
			Commissioner	Officer	Key Employee	Highest Compensated	Former	Base Salary/ Stipend	Bonus		
1 Scott Behm	Chairman	N/A	x				\$ 800.00			\$ 800.00	
2 Joseph Mesi	Vice Chairman	N/A	x				\$ 666.70			\$ 666.70	
3 Keith Ludwig	Secretary/Treasurer	N/A	x				\$ -			\$ -	
4 Danielle Bannon	Member	N/A	x				\$ -			\$ -	
5 Michael Good	Member	N/A	x				\$ -			\$ -	
6 Jeffrey Jankowiak	Alternate Member	N/A	x				\$ -			\$ -	
7 Robert Finnegan	Alternate Member	N/A	x				\$ 417.36			\$ 417.36	
8 Elizabeth Rogale	Executive Director/CFO	34		x			\$ 172,865.06	\$ 50.00	\$ 18,000.00	\$ 190,915.06	
9										\$ -	
10										\$ -	
11										\$ -	
12										\$ -	
13										\$ -	
14										\$ -	
15										\$ -	
16										\$ -	
17										\$ -	
18										\$ -	
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23										\$ -	
24										\$ -	
25										\$ -	
26										\$ -	
27										\$ -	
28										\$ -	
29										\$ -	
30										\$ -	
31										\$ -	
32										\$ -	
33										\$ -	
34										\$ -	
35										\$ -	
<b>Total:</b>							\$ 174,749.12	\$ 50.00	\$ -	\$ 18,000.00	\$ 192,799.12

## Schedule of Health Benefits - Detailed Cost Analysis

Washington Township Municipal Utilities Authority (Gloucester)

For the Period: February 01, 2026 to January 31, 2027

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)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	8	24,586.56	196,692.48	8	18,000.00	144,000.00	52,692.48	36.6%
Parent & Child	3	44,010.00	132,030.00	3	32,400.00	97,200.00	34,830.00	35.8%
Employee & Spouse (or Partner)	4	49,173.12	196,692.48	4	36,000.00	144,000.00	52,692.48	36.6%
Family	12	68,596.56	823,158.72	11	50,400.00	554,400.00	268,758.72	48.5%
Employee Cost Sharing Contribution (enter as negative - )			(115,000.00)			(80,000.00)	(35,000.00)	43.8%
<b>Subtotal</b>	<b>27</b>		<b>1,233,573.68</b>	<b>26</b>		<b>859,600.00</b>	<b>373,973.68</b>	<b>43.5%</b>
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage		-	-		-	-	-	
Parent & Child		-	-		-	-	-	
Employee & Spouse (or Partner)		-	-		-	-	-	
Family		-	-		-	-	-	
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	
<b>Subtotal</b>			<b>-</b>			<b>-</b>	<b>-</b>	
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	4	18,000.00	72,000.00	4	13,200.00	52,800.00	19,200.00	36.4%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	6	19,200.00	115,200.00	6	14,400.00	86,400.00	28,800.00	33.3%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )			(1,250.00)			(1,000.00)	(250.00)	25.0%
<b>Subtotal</b>	<b>10</b>		<b>185,950.00</b>	<b>10</b>		<b>138,200.00</b>	<b>47,750.00</b>	<b>34.6%</b>
<b>GRAND TOTAL</b>	<b>37</b>		<b>1,419,523.68</b>	<b>36</b>		<b>997,800.00</b>	<b>421,723.68</b>	<b>42.3%</b>

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













**FISCAL YEAR 2027 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

## SUMMARY

### Washington Township Municipal Utilities Authority (Gloucester)

For the Period: February 01, 2026 to January 31, 2027

	<b>FY 2027 Proposed Budget</b>							<b>FY 2026 Adopted Budget</b>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	<b>Sewer</b>	<b>Water</b>					<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>	<b>All Operations</b>
<b>REVENUES</b>										
Total Operating Revenues	\$ 8,265,000	\$ 4,575,000	\$ -	\$ -	\$ -	\$ -	\$ 12,840,000	\$ 12,200,000	\$ 640,000	5.2%
Total Non-Operating Revenues	67,000	517,000	-	-	-	-	584,000	584,000	-	
Total Anticipated Revenues	<u>8,332,000</u>	<u>5,092,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,424,000</u>	<u>12,784,000</u>	<u>640,000</u>	5.0%
<b>APPROPRIATIONS</b>										
Total Administration	1,276,220	1,294,220	-	-	-	-	2,570,440	2,297,620	272,820	11.9%
Total Cost of Providing Services	7,348,405	3,139,305	-	-	-	-	10,487,710	10,142,530	345,180	3.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	384,285	730,010	-	-	-	-	1,114,295	1,079,295	35,000	3.2%
Total Operating Appropriations	9,008,910	5,163,535	-	-	-	-	14,172,445	13,519,445	653,000	4.8%
Total Interest Payments on Debt	92,140	108,880	-	-	-	-	201,020	236,470	(35,450)	-15.0%
Total Other Non-Operating Appropriations	450,446	258,177	-	-	-	-	708,622	675,972	32,650	4.8%
Total Non-Operating Appropriations	<u>542,586</u>	<u>367,057</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>909,642</u>	<u>912,442</u>	<u>(2,800)</u>	-0.3%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	9,551,496	5,530,592	-	-	-	-	15,082,087	14,431,887	650,200	4.5%
Less: Total Unrestricted Net Position Utilized	<u>1,219,496</u>	<u>438,592</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,658,087</u>	<u>1,647,887</u>	<u>10,200</u>	0.6%
Net Total Appropriations	<u>8,332,000</u>	<u>5,092,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,424,000</u>	<u>12,784,000</u>	<u>640,000</u>	5.0%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

# Revenue Schedule

Washington Township Municipal Utilities Authority (Gloucester)  
For the Period: February 01, 2026 to January 31, 2027

	<b>FY 2027 Proposed Budget</b>					<b>Total All</b>	<b>FY 2026</b>	<b>\$ Increase</b>	<b>% Increase</b>
	Sewer	Water	0	0	0	0	Adopted Budget	(Decrease) Proposed vs. Adopted	(Decrease) Proposed vs. Adopted
						Operations	Total All Operations	All Operations	All Operations
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential	6,990,000	3,400,000				\$ 10,390,000	\$ 9,850,000	\$ 540,000	5.5%
Business/Commercial	1,200,000	900,000				2,100,000	2,000,000	100,000	5.0%
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other		215,000				215,000	215,000	-	0.0%
<b>Total Service Charges</b>	<b>8,190,000</b>	<b>4,515,000</b>	-	-	-	<b>12,705,000</b>	<b>12,065,000</b>	<b>640,000</b>	<b>5.3%</b>
<i>Connection Fees</i>									
Residential						-	-	-	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
<b>Total Connection Fees</b>	-	-	-	-	-	-	-	-	#DIV/0!
<i>Parking Fees</i>									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
<b>Total Parking Fees</b>	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Delinquent Penalties	75,000	35,000				110,000	110,000	-	0.0%
Miscellaneous		25,000				25,000	25,000	-	0.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
<b>Total Other Revenue</b>	<b>75,000</b>	<b>60,000</b>	-	-	-	<b>135,000</b>	<b>135,000</b>	-	0.0%
<b>Total Operating Revenues</b>	<b>8,265,000</b>	<b>4,575,000</b>	-	-	-	<b>12,840,000</b>	<b>12,200,000</b>	<b>640,000</b>	<b>5.2%</b>
<b>NON-OPERATING REVENUES</b>									
<i>Other Non-Operating Revenues (List)</i>									
Interlocal Agreement with DTMUA	5,000	5,000				10,000	10,000	-	0.0%
Antennae Rental Space		450,000				450,000	450,000	-	0.0%
Billboard Rental Space	12,000	12,000				24,000	24,000	-	0.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
<b>Total Other Non-Operating Revenue</b>	<b>17,000</b>	<b>467,000</b>	-	-	-	<b>484,000</b>	<b>484,000</b>	-	0.0%
<i>Interest on Investments &amp; Deposits (List)</i>									
Interest Earned	50,000	50,000				100,000	100,000	-	0.0%
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
<b>Total Interest</b>	<b>50,000</b>	<b>50,000</b>	-	-	-	<b>100,000</b>	<b>100,000</b>	-	0.0%
<b>Total Non-Operating Revenues</b>	<b>67,000</b>	<b>517,000</b>	-	-	-	<b>584,000</b>	<b>584,000</b>	-	0.0%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 8,332,000</b>	<b>\$ 5,092,000</b>	\$ -	\$ -	\$ -	<b>\$ 13,424,000</b>	<b>\$ 12,784,000</b>	<b>\$ 640,000</b>	<b>5.0%</b>



# Appropriations Schedule

Washington Township Municipal Utilities Authority (Gloucester)  
For the Period: February 01, 2026 to January 31, 2027

	<b>FY 2027 Proposed Budget</b>						<b>FY 2026 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>	
	Sewer	Water	0	0	0	0	Total All Operations	Total All Operations	All Operations	
<b>OPERATING APPROPRIATIONS</b>										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 403,200	\$ 403,200					\$ 806,400	\$ 766,400	\$ 40,000	5.2%
Fringe Benefits	596,520	596,520					1,193,040	973,220	219,820	22.6%
Total Administration - Personnel	999,720	999,720	-	-	-	-	1,999,440	1,739,620	259,820	14.9%
<i>Administration - Other (List)</i>										
See Attached Schedule	276,500	294,500					571,000	558,000	13,000	2.3%
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	276,500	294,500	-	-	-	-	571,000	558,000	13,000	2.3%
Total Administration	1,276,220	1,294,220	-	-	-	-	2,570,440	2,297,620	272,820	11.9%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,040,000	560,000					1,600,000	1,510,000	90,000	6.0%
Fringe Benefits	691,905	377,305					1,069,210	934,530	134,680	14.4%
Total COPS - Personnel	1,731,905	937,305	-	-	-	-	2,669,210	2,444,530	224,680	9.2%
<i>Cost of Providing Services - Other (List)</i>										
See Attached Schedule	5,616,500	2,202,000					7,818,500	7,698,000	120,500	1.6%
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	5,616,500	2,202,000	-	-	-	-	7,818,500	7,698,000	120,500	1.6%
Total Cost of Providing Services	7,348,405	3,139,305	-	-	-	-	10,487,710	10,142,530	345,180	3.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	384,285	730,010	-	-	-	-	1,114,295	1,079,295	35,000	3.2%
Total Operating Appropriations	9,008,910	5,163,535	-	-	-	-	14,172,445	13,519,445	653,000	4.8%
<b>NON-OPERATING APPROPRIATIONS</b>										
Total Interest Payments on Debt	92,140	108,880	-	-	-	-	201,020	236,470	(35,450)	-15.0%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	-	#DIV/0!
Municipality/County Appropriation	450,446	258,177					708,622	675,972	32,650	4.8%
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	542,586	367,057	-	-	-	-	909,642	912,442	(2,800)	-0.3%
<b>TOTAL APPROPRIATIONS</b>	<b>9,551,496</b>	<b>5,530,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,082,087</b>	<b>14,431,887</b>	<b>650,200</b>	<b>4.5%</b>
<b>ACCUMULATED DEFICIT</b>										
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>9,551,496</b>	<b>5,530,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,082,087</b>	<b>14,431,887</b>	<b>650,200</b>	<b>4.5%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>										
Municipality/County Appropriation	450,446	258,177	-	-	-	-	708,622	675,972	32,650	4.8%
Other	769,050	180,415	-	-	-	-	949,465	971,915	(22,450)	-2.3%
Total Unrestricted Net Position Utilized	1,219,496	438,592	-	-	-	-	1,658,087	1,647,887	10,200	0.6%
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 8,332,000</b>	<b>\$ 5,092,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,424,000</b>	<b>\$ 12,784,000</b>	<b>\$ 640,000</b>	<b>5.0%</b>

\* 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     \$ 450,445.50     \$ 258,176.75     \$ -     \$ -     \$ -     \$ -     \$ 708,622.25







# Prior Year Adopted Appropriations Schedule

## Washington Township Municipal Utilities Authority (Gloucester)

### FY 2026 Adopted Budget

	Sewer	Water	Total All Operations			
<b>OPERATING APPROPRIATIONS</b>						
<i>Administration - Personnel</i>						
Salary & Wages	\$ 383,200	\$ 383,200				\$ 766,400
Fringe Benefits	486,610	486,610				973,220
Total Administration - Personnel	869,810	869,810	-	-	-	1,739,620
<i>Administration - Other (List)</i>						
See Attached Schedule	270,000	288,000				558,000
Miscellaneous Administration*						-
Total Administration - Other	270,000	288,000	-	-	-	558,000
Total Administration	1,139,810	1,157,810	-	-	-	2,297,620
<i>Cost of Providing Services - Personnel</i>						
Salary & Wages	981,500	528,500				1,510,000
Fringe Benefits	604,440	330,090				934,530
Total COPS - Personnel	1,585,940	858,590	-	-	-	2,444,530
<i>Cost of Providing Services - Other (List)</i>						
See Attached Schedule	5,504,000	2,194,000				7,698,000
Miscellaneous COPS*						-
Total COPS - Other	5,504,000	2,194,000	-	-	-	7,698,000
Total Cost of Providing Services	7,089,940	3,052,590	-	-	-	10,142,530
Total Principal Payments on Debt Service in Lieu of Depreciation	373,435	705,860	-	-	-	1,079,295
Total Operating Appropriations	8,603,185	4,916,260	-	-	-	13,519,445
<b>NON-OPERATING APPROPRIATIONS</b>						
Total Interest Payments on Debt	104,660	131,810	-	-	-	236,470
Operations & Maintenance Reserve						-
Renewal & Replacement Reserve						-
Municipality/County Appropriation	430,159	245,813				675,972
Other Reserves						-
Total Non-Operating Appropriations	534,819	377,623	-	-	-	912,442
<b>TOTAL APPROPRIATIONS</b>	9,138,004	5,293,883	-	-	-	14,431,887
<b>ACCUMULATED DEFICIT</b>						-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	9,138,004	5,293,883	-	-	-	14,431,887
<b>UNRESTRICTED NET POSITION UTILIZED</b>						
Municipality/County Appropriation	430,159	245,813	-	-	-	675,972
Other	765,845	206,070				971,915
Total Unrestricted Net Position Utilized	1,196,004	451,883	-	-	-	1,647,887
<b>TOTAL NET APPROPRIATIONS</b>	\$ 7,942,000	\$ 4,842,000	\$ -	\$ -	\$ -	\$ - \$ 12,784,000

\* 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    \$ 430,159.25    \$ 245,813.00    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 675,972.25







## Debt Service Schedule - Principal

Washington Township Municipal Utilities Authority (Gloucester)

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>								Total Principal Outstanding
		FY 2026 (Adopted Budget)	FY 2027 (Proposed Budget)	2028	2029	2030	2031	2032	Thereafter	
<i>Sewer</i>										
See Attached Schedule		\$ 373,435	\$ 384,285	\$ 228,385	\$ 233,385	\$ 235,885	\$ 240,885	\$ 250,885	\$ 2,213,277	\$ 3,786,987
Total Principal		373,435	384,285	228,385	233,385	235,885	240,885	250,885	2,213,277	3,786,987
<i>Water</i>										
See Attached Schedule		705,860	730,010	335,910	345,910	348,410	353,410	363,410	2,575,523	5,052,583
Total Principal		705,860	730,010	335,910	345,910	348,410	353,410	363,410	2,575,523	5,052,583
0										-
Total Principal		-	-	-	-	-	-	-	-	-
0										-
Total Principal		-	-	-	-	-	-	-	-	-
0										-
Total Principal		-	-	-	-	-	-	-	-	-
0										-
Total Principal		-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>		<b>\$ 1,079,295</b>	<b>\$ 1,114,295</b>	<b>\$ 564,295</b>	<b>\$ 579,295</b>	<b>\$ 584,295</b>	<b>\$ 594,295</b>	<b>\$ 614,295</b>	<b>\$ 4,788,800</b>	<b>\$ 8,839,570</b>

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

	<b>Moody's</b>	<b>Fitch</b>	<b>Standard &amp; Poors</b>
Bond Rating	Aa3		
Year of Last Rating	2021		



## Debt Service Schedule - Interest

Washington Township Municipal Utilities Authority (Gloucester)

If Authority has no debt, check this box:

	<i>Fiscal Year Ending in</i>								Total Interest Payments Outstanding	
	FY 2026 (Adopted Budget)	FY 2027 (Proposed Budget)	2028	2029	2030	2031	2032	Thereafter		
<i>Sewer</i>										
See Attached Schedule	\$ 104,660	\$ 92,140	\$ 83,290	\$ 78,240	\$ 73,075	\$ 67,800	\$ 62,375	\$ 295,788	\$ 752,708	-
Total Interest Payments	104,660	92,140	83,290	78,240	73,075	67,800	62,375	295,788	752,708	-
<i>Water</i>										
See Attached Schedule	131,810	108,880	93,860	88,185	82,145	75,970	69,620	317,693	836,353	-
Total Interest Payments	131,810	108,880	93,860	88,185	82,145	75,970	69,620	317,693	836,353	-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 236,470</b>	<b>\$ 201,020</b>	<b>\$ 177,150</b>	<b>\$ 166,425</b>	<b>\$ 155,220</b>	<b>\$ 143,770</b>	<b>\$ 131,995</b>	<b>\$ 613,481</b>	<b>\$ 1,589,061</b>	<b>-</b>



## Net Position Reconciliation

Washington Township Municipal Utilities Authority (Gloucester)

For the Period: February 01, 2026 to January 31, 2027

### FY 2027 Proposed Budget

	Sewer	Water	0	0	0	0	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 17,204,674	\$ 21,027,935					\$ 38,232,609
Less: Invested in Capital Assets, Net of Related Debt (1)	14,373,256	17,567,313					31,940,570
Less: Restricted for Debt Service Reserve (1)	2,002,797	2,447,863					4,450,660
Less: Other Restricted Net Position (1)	26,442	32,318					58,761
Total Unrestricted Net Position (1)	802,178	980,440	-	-	-	-	1,782,619
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution	214,000						214,000
Plus: Accrued Unfunded Pension Liability (1)	1,374,388	1,679,808					3,054,196
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	4,374,042	5,346,051					9,720,093
Plus: Estimated Income (Loss) on Current Year Operations (2)	300,000	400,000					700,000
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	6,636,608	8,406,299	-	-	-	-	15,042,907
Unrestricted Net Position Utilized to Balance Proposed Budget	769,050	180,415	-	-	-	-	949,465
Unrestricted Net Position Utilized in Proposed Capital Budget	455,000	515,000	-	-	-	-	970,000
Appropriation to Municipality/County (3)	450,446	258,177	-	-	-	-	708,622
Total Unrestricted Net Position Utilized in Proposed Budget	1,674,496	953,592	-	-	-	-	2,628,087
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR Last issued Audit Report (4)</b>	\$ 4,962,113	\$ 7,452,707	\$ -	\$ -	\$ -	\$ -	\$ 12,414,820

(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      \$ 450,446    \$ 258,177    \$ -    \$ -    \$ -    \$ -    \$ 708,622

(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 2027**

**ngton Township Municipal Utilities Authority (Glou**  
(Authority Name)

**2027 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2027 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

**Washington Township Municipal Utilities Authority (Gloucester)**

---

(Authority Name)

**Fiscal Year: February 01, 2026 to January 31, 2027**

*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 Washington Township Municipal Utilities Authority (Gloucester), on November

It is hereby certified that the governing body of the Washington Township Municipal Utilities 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 Washington Township Municipal for the following reason(s):

<b>Officer's Signature:</b>	Secretary/Treasurer@wtmua.com
<b>Name:</b>	Keith Ludwig
<b>Title:</b>	Secretary/Treasurer
<b>Address:</b>	216 Fries Mill Road Turnersville, NJ 08012
<b>Phone Number:</b>	(856) 227-7788
<b>Fax Number:</b>	(856) 227-0758
<b>E-mail Address:</b>	Secretary/Treasurer@wtmua.com

# 2027 CAPITAL BUDGET/PROGRAM MESSAGE

Washington Township Municipal Utilities Authority (Gloucester)

**Fiscal Year: February 01, 2026 to January 31, 2027**

*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?

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?

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

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).

Rate Increase

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.

Not applicable

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.

Not applicable

# Proposed Capital Budget

## Washington Township Municipal Utilities Authority (Gloucester)

For the Period: February 01, 2026 to January 31, 2027

		<i>Funding Sources</i>					
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>							
	See Attached Schedule	\$ 2,355,000	\$ 455,000		\$ 1,900,000		
		-					
		-					
	Total	2,355,000	455,000	-	1,900,000	-	-
<i>Water</i>							
	See Attached Schedule	5,615,000	\$ 515,000		\$ 5,100,000		
		-					
		-					
	Total	5,615,000	515,000	-	5,100,000	-	-
0		-					
		-					
		-					
	Total	-	-	-	-	-	-
0		-					
		-					
		-					
	Total	-	-	-	-	-	-
0		-					
		-					
		-					
	Total	-	-	-	-	-	-
0		-					
		-					
		-					
	Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>		\$ 7,970,000	\$ 970,000	\$ -	\$ 7,000,000	\$ -	\$ -

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







# 5 Year Capital Improvement Plan

**Washington Township Municipal Utilities Authority (Gloucester)**

For the Period: February 01, 2026 to January 31, 2027

		<i>Fiscal Year Ending in</i>					
	Estimated Total Cost	FY 2027 (Proposed Budget)	2028	2029	2030	2031	2032
<i>Sewer</i>							
See Attached Schedule	\$ 7,035,000	\$ 2,355,000	\$ 1,400,000	\$ 1,675,000	\$ 555,000	\$ 525,000	\$ 525,000
	-	-					
	-	-					
Total	7,035,000	2,355,000	1,400,000	1,675,000	555,000	525,000	525,000
<i>Water</i>							
See Attached Schedule	10,270,000	5,615,000	\$ 775,000	\$ 775,000	\$ 2,055,000	\$ 525,000	\$ 525,000
	-	-					
	-	-					
Total	10,270,000	5,615,000	775,000	775,000	2,055,000	525,000	525,000
	-	-					
Total	-	-	-	-	-	-	-
	-	-					
Total	-	-	-	-	-	-	-
	-	-					
Total	-	-	-	-	-	-	-
	-	-					
Total	-	-	-	-	-	-	-
	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 17,305,000</b>	<b>\$ 7,970,000</b>	<b>\$ 2,175,000</b>	<b>\$ 2,450,000</b>	<b>\$ 2,610,000</b>	<b>\$ 1,050,000</b>	<b>\$ 1,050,000</b>







# 5 Year Capital Improvement Plan Funding Sources

**Washington Township Municipal Utilities Authority (Gloucester)**

For the Period: February 01, 2026 to January 31, 2027

		<i>Funding Sources</i>				
		<b>Estimated Total Cost</b>	<b>Unrestricted Net Position Utilized</b>	<b>Renewal &amp; Replacement Reserve</b>	<b>Debt Authorization</b>	<b>Capital Grants Other Sources</b>
<i>Sewer</i>						
See Attached Schedule	\$	7,035,000	\$ 1,860,000	\$ 2,375,000	\$ 2,800,000	
		-				
		-				
Total		7,035,000	1,860,000	2,375,000	2,800,000	-
<i>Water</i>						
See Attached Schedule		10,270,000	\$ 1,920,000	\$ 3,250,000	\$ 5,100,000	
		-				
		-				
Total		10,270,000	1,920,000	3,250,000	5,100,000	-
		-				
Total		-	-	-	-	-
		-				
Total		-	-	-	-	-
		-				
Total		-	-	-	-	-
		-				
Total		-	-	-	-	-
<b>TOTAL</b>	\$	<u>17,305,000</u>	<u>\$ 3,780,000</u>	<u>\$ 5,625,000</u>	<u>\$ 7,900,000</u>	<u>\$ -</u>
Total 5 Year Plan per CB-4	\$	<u>17,305,000</u>				
Balance check			- If amount is other than zero, verify that projects listed above match projects listed on CB-4.			



## 5 Year Capital Improvement Plan Funding Sources

**Washington Township Municipal Utilities Authority (Gloucester)**

For the Period: February 01, 2026 to January 31, 2027

*Funding Sources*

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>WATER</i>						
New Vehicles	325,000	\$ 325,000				
	-					
GIS System	180,000	180,000				
	-					
Water Main Replacements	3,500,000		1,500,000	2,000,000		
	-					
Chemical Feed/Analyzer Rep	300,000	\$ 300,000				
	-					
Well Decommissioning/Seali	60,000	60,000				
	-					
Well Rehabilitations	250,000		250,000			
	-					
Property Improvements	225,000	\$ 225,000				
	-					
Well Treatment	1,500,000		1,500,000			
	-					
Tank Painting	3,100,000			3,100,000		
	-					
Lead & Copper Line Replacer	600,000	\$ 600,000				
	-					
Capitalized Tools & Equipme	200,000	200,000				
	-					
Computer Replacement	30,000	30,000				
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
<b>TOTAL THIS PAGE ONLY</b>	<b>\$ 10,270,000</b>	<b>\$ 1,920,000</b>	<b>\$ 3,250,000</b>	<b>\$ 5,100,000</b>	<b>\$ -</b>	<b>\$ -</b>



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

Contracting Unit: Washington Township Municipal Utilities Authority (Gloucester) Year Ending: January 31, 2025

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.

11/24/2025  
Date

Secretary/Treasurer@wtmua.com  
Clerk/Secretary to the Governing Body

**Appendix to Budget Document**

