

**2026 AUTHORITY BUDGET
CERTIFICATION SECTION**

2026

Monroe (Gloucester) Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: July 01, 2025 to June 30, 2026

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: 5/23/2025

2026 PREPARER'S CERTIFICATION

Monroe (Gloucester) Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: July 01, 2025 to June 30, 2026

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

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

Preparer's Signature:	dnevico@monroemuanj.com
Name:	Denise Nevico
Title:	Comptroller
Address:	372 South Main Street Williamstown, NJ 08094
Phone Number:	856-629-1444
Fax Number:	856-875-9469
E-mail Address:	dnevico@monroemuanj.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

www.monroemuanj.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:

Wendy Mahoney

Title of Officer Certifying Compliance:

Executive Director

Signature:

wmahoney@monroemuanj.com

2026 APPROVAL CERTIFICATION

Monroe (Gloucester) Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: July 01, 2025 to June 30, 2026

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Monroe (Gloucester) Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on April 16, 2025.

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

Officer's Signature:	wmahoney@monroemuanj.com
Name:	Wendy Mahoney
Title:	Executive Director
Address:	372 South Main Street Williamstown, NJ 08094
Phone Number:	856-629-1444
Fax Number:	856-875-9469
E-mail Address:	wmahoney@monroemuanj.com

2026 AUTHORITY BUDGET RESOLUTION

Monroe (Gloucester) Municipal Utilities Authority

FISCAL YEAR: July 01, 2025 to June 30, 2026

WHEREAS, the Annual Budget for Monroe (Gloucester) Municipal Utilities Authority for the fiscal year beginning July 01, 2025 and ending June 30, 2026 has been presented before the governing body of the Monroe (Gloucester) Municipal Utilities Authority at its open public meeting of April 16, 2025; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$13,519,000.00, Total Appropriations including any Accumulated Deficit, if any, of \$13,519,000.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$6,435,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$4,935,000.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Monroe (Gloucester) Municipal Utilities Authority, at an open public meeting held on April 16, 2025 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Monroe (Gloucester) Municipal Utilities Authority for the fiscal year beginning July 01, 2025 and ending June 30, 2026, is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Monroe (Gloucester) Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on May 21, 2025.

jmarino@monroemuanj.com

(Secretary's Signature)

4/16/2025

(Date)

Governing Body Recorded Vote

[illegible]

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2026 ADOPTION CERTIFICATION

Monroe (Gloucester) Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: July 01, 2025 to June 30, 2026

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Monroe (Gloucester) Municipal Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on May 21, 2025.

Officer's Signature:	wmahoney@monroemuanj.com		
Name:	Wendy Mahoney		
Title:	Executive Director		
Address:	372 South Main Street Williamstown, NJ 08094		
Phone Number:	856-629-1444	Fax:	856-875-9469
E-mail address:	wmahoney@monroemuanj.com		

2026 ADOPTED BUDGET RESOLUTION

Monroe (Gloucester) Municipal Utilities Authority

FISCAL YEAR: July 01, 2025 to June 30, 2026

WHEREAS, the Annual Budget and Capital Budget/Program for the Monroe (Gloucester) Municipal Utilities Authority for the fiscal beginning July 01, 2025 and ending June 30, 2026 has been presented for adoption before the governing body of the Monroe (Gloucester) Municipal Utilities Authority at its open public meeting of May 21, 2025; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$13,519,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$13,519,000.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$6,435,000.00 and Total Unrestricted Net Position Utilized of \$4,935,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Monroe (Gloucester) Municipal Utilities Authority at an open public meeting held on May 21, 2025 that the Annual Budget and Capital Budget/Program of the Monroe (Gloucester) Municipal Utilities Authority for the fiscal year beginning July 01, 2025 and ending June 30, 2026 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

jmarino@monroemuanj.com

(Secretary's Signature)

5/21/2025

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Anthony Neri	X			
Robert Simone				X
Andrew Schwaiger	X			
Fred Schauer	X			
Joseph Marino	X			

**2026 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Monroe (Gloucester) Municipal Utilities Authority

FISCAL YEAR: July 01, 2025 to June 30, 2026

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

1. Complete a brief statement on the Fiscal Year 2026 proposed Annual Budget and make comparison to the Fiscal Year 2025 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

Revenue:

Connections fees were decreased due to the Authority trying to balance their budget without relying on connection fee revenue.

Expenditures:

Salaries and Wages increased due to new contract.

Fringe benefits have increased due to increase in the cost of health benefits.

Administrative expenses increased due to increase in cost of insurance premiums and the purchase of office equipment.

Debt Service principal and interest decreased due to paying down of debt.

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 made up of mostly residential users which is unlike other Authority's in the region who have a large number of commercial users. Many of the other water and sewer authorities charge higher rates to commercial users in order to reduce rates on residential users. Having such a large residential user base means any rate change must be carefully studied so that it does not put undue harm on the residential users. All areas of cost savings are being explored.

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.

Not applicable

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Monroe (Gloucester) Municipal Utilities Authority

FISCAL YEAR: July 01, 2025 to June 30, 2026

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

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

None

5. The proposed budget must not reflect an anticipated deficit from 2025 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

Not applicable

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

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

Monroe (Gloucester) Municipal Utilities Authority

FISCAL YEAR: July 01, 2025 to June 30, 2026

Answer the question below using the space provided.

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

Resolution for rate increases attached.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2026

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

Name of Authority:	Monroe (Gloucester) Municipal Utilities Authority		
Federal ID Number:	21-6008392		
Address:	372 South Main Street		
City, State, Zip:	Williamstown	NJ	08094
Phone: (ext.)	856-629-1444	Fax:	856-875-9469

Preparer's Name:	Denise Nevico		
Preparer's Address:	372 South Main Street		
City, State, Zip:	Williamstown	NJ	08094
Phone: (ext.)	856-629-1444	Fax:	856-875-9469
E-mail:	dnevico@monroemuanj.com		

Chief Executive Officer*	Wendy Mahoney		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	856-629-1444	Fax:	856-875-9469
E-mail:	wmahoney@monroemuanj.com		

Chief Financial Officer*	Denise Nevico		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	856-629-1444	Fax:	856-875-9469
E-mail:	dnevico@monroemuanj.com		

Name of Auditor:	Stefanie J. DeSantis		
Name of Firm:	Bowman & Company		
Address:	6 N. Broad Street, Suite 210		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-454-7773	Fax:	
E-mail:	sdesantis@bowman.cpa		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Monroe (Gloucester) Municipal Utilities Authority

FISCAL YEAR: July 01, 2025 to June 30, 2026

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

40

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:

\$ 2,208,544.00

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:

1

(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)

Monroe (Gloucester) Municipal Utilities Authority

FISCAL YEAR: July 01, 2025 to June 30, 2026

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

No

No

No

No

No

No

Yes

No

No

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

13. Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement?

Yes

If "no", attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements, indicate that in answer).

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination?

No

If "yes", provide explanation, including amount paid.

15. Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses?

No

If "yes", provide explanation including amount paid.

16. Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate?

No

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Monroe (Gloucester) Municipal Utilities Authority

FISCAL YEAR: July 01, 2025 to June 30, 2026

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

If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Monroe (Gloucester) Municipal Utilities Authority

FISCAL YEAR: July 01, 2025 to June 30, 2026

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

Line #9

All employees are covered by a negotiated labor agreement. Management employees are also covered by employment agreements approved directly by the Board. Prior to the fiscal year end, the Comptroller calculates all salary changes in accordance with the applicable labor or employment contracts and submits them to the Board for approval. The salary of every employee is approved by Resolution by the Board annually for the fiscal year.

Line #12g

Vehicle allowance:

Wendy Mahoney, Executive Director - \$9,048

Frank Cossabone, Superintendent - \$9,048

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

Monroe (Gloucester) Municipal Utilities Authority

FISCAL YEAR: July 01, 2025 to June 30, 2026

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

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

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

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

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

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

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

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

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

Monroe (Gloucester) Municipal Utilities Authority
For the Period July 01, 2025 to June 30, 2026

	Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)			Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
				Commissioner	Officer	Key Employee	Highest Compensated Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1	Anthony Neri	Chairman		X	X			\$ 1,000.00				\$ 1,000.00
2	Robert Simone	Vice-Chairman		X	X			\$ 750.00				\$ 750.00
3	Andrew Schwaiger	Treasurer		X	X			\$ 750.00				\$ 750.00
4	Joseph Marino	Assist Treasurer		X	X			\$ 750.00				\$ 750.00
5	Frederick Schauer	Secretary		X	X			\$ 750.00				\$ 750.00
6	Robert Ferguson	Alt. Board Member		X				\$ 750.00				\$ 750.00
7	Wendy Mahoney	Executive Director	40			X		\$ 154,844.49		\$ 9,048.00	\$ 55,754.00	\$ 219,646.49
8	Frank Cossabone	Superintendent	40			X		\$ 122,534.00		\$ 9,048.00	\$ 55,754.00	\$ 187,336.00
9	Charlene Denny	Asst. Exec Director	40			X		\$ 136,925.00			\$ 1,646.00	\$ 138,571.00
10	John Keubler	Supervisor	40			X		\$ 104,945.00			\$ 55,754.00	\$ 160,699.00
11	Denise Nevico	Comptroller	40			X		\$ 101,238.00			\$ 39,732.00	\$ 140,970.00
12	Ralph Manfredi	Assist Superintendent	40			X		\$ 101,848.00			\$ 39,732.00	\$ 141,580.00
13												\$ -
14												\$ -
15												\$ -
16												\$ -
17												\$ -
18												\$ -
19												\$ -
20												\$ -
21												\$ -
22												\$ -
23												\$ -
24												\$ -
25												\$ -
26												\$ -
27												\$ -
28												\$ -
29												\$ -
30												\$ -
31												\$ -
32												\$ -
33												\$ -
34												\$ -
35												\$ -
Total:								\$ 727,084.49	\$ -	\$ 18,096.00	\$ 248,372.00	\$ 993,552.49

Schedule of Health Benefits - Detailed Cost Analysis

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

If no health benefits, check this box: ☐

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	16	15,042.32	240,677.12	14	13,529.11	189,407.54	51,269.58	27.1%
Parent & Child	1	35,732.72	35,732.72	1	30,713.23	30,713.23	5,019.49	16.3%
Employee & Spouse (or Partner)	3	27,036.38	81,109.14	2	34,143.07	68,286.14	12,823.00	18.8%
Family	15	48,938.10	734,071.50	16	36,771.47	588,343.52	145,727.98	24.8%
Employee Cost Sharing Contribution (enter as negative -)			(111,749.30)			(163,220.00)	51,470.70	-31.5%
Subtotal	35		979,841.18	33		713,530.43	266,310.75	37.3%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal			-			-	-	
Retirees - Health Benefits - Annual Cost								
Single Coverage	4	9,556.79	38,227.16	4	8,610.65	34,442.60	3,784.56	11.0%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	7	28,266.18	197,863.26	7	24,919.19	174,434.33	23,428.93	13.4%
Family	5	58,958.45	294,792.25	5	50,166.08	250,830.40	43,961.85	17.5%
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal	16		530,882.67	16		459,707.33	71,175.34	15.5%
GRAND TOTAL	51		1,510,723.85	49		1,173,237.76	337,486.09	28.8%

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

Monroe (Gloucester) Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY

If no accumulated absences, check this box: ☐

[illegible]

Monroe (Gloucester) Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY

[illegible]

Monroe (Gloucester) Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY

[illegible]

Monroe (Gloucester) Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY

[illegible]

Schedule of Shared Service Agreements

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

If no shared services, check this box: ☐

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement	Agreement	Amount to be
				Effective Date	End Date	Received by/ Paid from Authority
Monroe MUA	Paulsboro	Accounting Services	Hourly rate, not to exceed \$50,000	1/1/2025	12/31/2025	\$ 50,000

Schedule of Shared Service Agreements (Cont.)

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

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

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

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

SUMMARY

Monroe (Gloucester) Municipal Utilities Authority
For the Period: July 01, 2025 to June 30, 2026

	<i>FY 2026 Proposed Budget</i>						<i>FY 2025 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
REVENUES									
Total Operating Revenues	\$ 6,214,000	\$ 7,295,000	\$ -	\$ -	\$ -	\$ -	\$ 13,509,000	\$ 12,837,000	\$ 672,000 5.2%
Total Non-Operating Revenues	7,000	3,000	-	-	-	-	10,000	10,000	-
Total Anticipated Revenues	6,221,000	7,298,000	-	-	-	-	13,519,000	12,847,000	672,000 5.2%
APPROPRIATIONS									
Total Administration	1,312,693	1,319,455	-	-	-	-	2,632,148	2,310,310	321,838 13.9%
Total Cost of Providing Services	4,136,155	5,687,155	-	-	-	-	9,823,310	9,247,440	575,870 6.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	726,350	278,650	-	-	-	-	1,005,000	1,390,000	(385,000) -27.7%
Total Operating Appropriations	6,175,198	7,285,260	-	-	-	-	13,460,458	12,947,750	512,708 4.0%
Total Interest Payments on Debt	45,802	12,740	-	-	-	-	58,542	109,250	(50,708) -46.4%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	45,802	12,740	-	-	-	-	58,542	109,250	(50,708) -46.4%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	6,221,000	7,298,000	-	-	-	-	13,519,000	13,057,000	462,000 3.5%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	210,000	(210,000) -100.0%
Net Total Appropriations	6,221,000	7,298,000	-	-	-	-	13,519,000	12,847,000	672,000 5.2%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - #DIV/0!

Revenue Schedule

Monroe (Gloucester) Municipal Utilities Authority
For the Period: July 01, 2025 to June 30, 2026

FY 2026 Proposed Budget							FY 2025 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	3,795,000	4,830,000					\$ 8,625,000	\$ 7,935,000	\$ 690,000 8.7%
Business/Commercial	2,200,000	2,235,000					4,435,000	4,435,000	- 0.0%
Industrial		135,000					135,000	135,000	- 0.0%
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Service Charges	5,995,000	7,200,000	-	-	-	-	13,195,000	12,505,000	690,000 5.5%
<i>Connection Fees</i>									
Residential	76,000	73,000					149,000	167,000	(18,000) -10.8%
Business/Commercial							-	-	#DIV/0!
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Connection Fees	76,000	73,000	-	-	-	-	149,000	167,000	(18,000) -10.8%
<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>									
Meters	45,000						45,000	45,000	- 0.0%
Hydrants and Sprinkler Fees	65,000						65,000	65,000	- 0.0%
Miscellaneous	33,000	22,000					55,000	55,000	- 0.0%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Revenue	143,000	22,000	-	-	-	-	165,000	165,000	- 0.0%
Total Operating Revenues	6,214,000	7,295,000	-	-	-	-	13,509,000	12,837,000	672,000 5.2%
NON-OPERATING REVENUES									
<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 & Deposits (List)</i>									
Interest Earned	7,000	3,000					10,000	10,000	- 0.0%
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	7,000	3,000	-	-	-	-	10,000	10,000	- 0.0%
Total Non-Operating Revenues	7,000	3,000	-	-	-	-	10,000	10,000	- 0.0%
TOTAL ANTICIPATED REVENUES	\$ 6,221,000	\$ 7,298,000	\$ -	\$ -	\$ -	\$ -	\$ 13,519,000	\$ 12,847,000	\$ 672,000 5.2%

Prior Year Adopted Revenue Schedule

Monroe (Gloucester) Municipal Utilities Authority

FY 2025 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	3,473,000	4,462,000					\$ 7,935,000
Business/Commercial	2,200,000	2,235,000					4,435,000
Industrial		135,000					135,000
Intergovernmental							-
Other							-
Total Service Charges	5,673,000	6,832,000	-	-	-	-	12,505,000
<i>Connection Fees</i>							
Residential	85,000	82,000					167,000
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	85,000	82,000	-	-	-	-	167,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Meters	45,000						45,000
Hydrants and Sprinkler Fees	65,000						65,000
Miscellaneous	33,000	22,000					55,000
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	143,000	22,000	-	-	-	-	165,000
Total Operating Revenues	5,901,000	6,936,000	-	-	-	-	12,837,000
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	7,000	3,000					10,000
Penalties							-
Other							-
Total Interest	7,000	3,000	-	-	-	-	10,000
Total Non-Operating Revenues	7,000	3,000	-	-	-	-	10,000
TOTAL ANTICIPATED REVENUES	\$ 5,908,000	\$ 6,939,000	\$ -	\$ -	\$ -	\$ -	\$ 12,847,000

Appropriations Schedule

Monroe (Gloucester) Municipal Utilities Authority
For the Period: July 01, 2025 to June 30, 2026

	FY 2026 Proposed Budget							FY 2025 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 494,500	\$ 494,500					\$ 989,000	\$ 897,750	\$ 91,250	10.2%
Fringe Benefits	342,720	342,720					685,440	550,560	134,880	24.5%
Total Administration - Personnel	837,220	837,220	-	-	-	-	1,674,440	1,448,310	226,130	15.6%
<i>Administration - Other (List)</i>										
See Detail	475,473	482,235					957,708	862,000	95,708	11.1%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	475,473	482,235	-	-	-	-	957,708	862,000	95,708	11.1%
Total Administration	1,312,693	1,319,455	-	-	-	-	2,632,148	2,310,310	321,838	13.9%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,076,875	1,076,875					2,153,750	1,969,000	184,750	9.4%
Fringe Benefits	728,280	728,280					1,456,560	1,225,440	231,120	18.9%
Total COPS - Personnel	1,805,155	1,805,155	-	-	-	-	3,610,310	3,194,440	415,870	13.0%
<i>Cost of Providing Services - Other (List)</i>										
See Detail	2,331,000	3,882,000					6,213,000	6,053,000	160,000	2.6%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	2,331,000	3,882,000	-	-	-	-	6,213,000	6,053,000	160,000	2.6%
Total Cost of Providing Services	4,136,155	5,687,155	-	-	-	-	9,823,310	9,247,440	575,870	6.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	726,350	278,650	-	-	-	-	1,005,000	1,390,000	(385,000)	-27.7%
Total Operating Appropriations	6,175,198	7,285,260	-	-	-	-	13,460,458	12,947,750	512,708	4.0%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	45,802	12,740	-	-	-	-	58,542	109,250	(50,708)	-46.4%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	-	#DIV/0!
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	45,802	12,740	-	-	-	-	58,542	109,250	(50,708)	-46.4%
TOTAL APPROPRIATIONS	6,221,000	7,298,000	-	-	-	-	13,519,000	13,057,000	462,000	3.5%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	6,221,000	7,298,000	-	-	-	-	13,519,000	13,057,000	462,000	3.5%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!
Other							-	210,000	(210,000)	-100.0%
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	210,000	(210,000)	-100.0%
TOTAL NET APPROPRIATIONS	\$ 6,221,000	\$ 7,298,000	\$ -	\$ -	\$ -	\$ -	\$ 13,519,000	\$ 12,847,000	\$ 672,000	5.2%

* 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 \$ 308,759.90 \$ 364,263.00 \$ - \$ - \$ - \$ - \$ 673,022.90

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

[illegible]

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

<i>Line Item:</i>	<i>Water</i>	<i>Sewer</i>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>
Electric	440,000.00	318,000.00				
Gas	5,000.00	5,000.00				
Oil	28,000.00	28,000.00				
Telephone	20,000.00	20,000.00				
Mobile Phones	25,000.00	25,000.00				
Caustic Soda	35,000.00					
Calcium Hypochlori	55,000.00					
Polyphosphate	30,000.00					
Bioxide		75,000.00				
GCUA		2,803,000.00				
Equipment Repair	100,000.00	150,000.00				
Water Lab Test	60,000.00					
Meters & Yolks	120,000.00					
State of NJ Water Tax	14,000.00					
Water Testing Equip Repair	75,000.00					
Water Allocation Assessment	23,000.00					
Water Purchases	780,000.00					
Vehicle Maintenance	55,000.00	65,000.00				
Fuel/Gasoline	30,000.00	35,000.00				
Fuel/Diesel	30,000.00	30,000.00				
Alarm Monitoring	15,000.00	20,000.00				
Misc. Equipment Materials	150,000.00	230,000.00				
Uniforms/Safety Attire	16,000.00	16,000.00				
Safety Compliance	15,000.00	17,000.00				
Buildings and Grounds	25,000.00	20,000.00				
Generator Repairs	25,000.00	25,000.00				
SCADA Program	35,000.00					
Well Repairs	125,000.00					
Total Operations	2,331,000.00	3,882,000.00				

AUTHORITY PROPOSED APPROPRIATIONS
APPROPRIATION DETAIL PAGE

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

[illegible]

Prior Year Adopted Appropriations Schedule

Monroe (Gloucester) Municipal Utilities Authority

FY 2025 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 448,875	\$ 448,875					\$ 897,750
Fringe Benefits	275,280	275,280					550,560
Total Administration - Personnel	724,155	724,155	-	-	-	-	1,448,310
<i>Administration - Other (List)</i>							
See Detail	425,000	437,000					862,000
							-
							-
							-
Miscellaneous Administration*							-
Total Administration - Other	425,000	437,000	-	-	-	-	862,000
Total Administration	1,149,155	1,161,155	-	-	-	-	2,310,310
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	984,500	984,500					1,969,000
Fringe Benefits	612,720	612,720					1,225,440
Total COPS - Personnel	1,597,220	1,597,220	-	-	-	-	3,194,440
<i>Cost of Providing Services - Other (List)</i>							
See Detail	2,225,000	3,828,000					6,053,000
							-
							-
							-
Miscellaneous COPS*							-
Total COPS - Other	2,225,000	3,828,000	-	-	-	-	6,053,000
Total Cost of Providing Services	3,822,220	5,425,220	-	-	-	-	9,247,440
Total Principal Payments on Debt Service in Lieu of Depreciation	1,046,300	343,700	-	-	-	-	1,390,000
Total Operating Appropriations	6,017,675	6,930,075	-	-	-	-	12,947,750
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	83,083	26,167	-	-	-	-	109,250
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	83,083	26,167	-	-	-	-	109,250
TOTAL APPROPRIATIONS	6,100,758	6,956,242	-	-	-	-	13,057,000
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	6,100,758	6,956,242	-	-	-	-	13,057,000
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	192,758	17,242					210,000
Total Unrestricted Net Position Utilized	192,758	17,242	-	-	-	-	210,000
TOTAL NET APPROPRIATIONS	\$ 5,908,000	\$ 6,939,000	\$ -	\$ -	\$ -	\$ -	\$ 12,847,000

* 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 \$ 300,883.75 \$ 346,503.75 \$ - \$ - \$ - \$ - \$ 647,387.50

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Monroe (Gloucester) Municipal Utilities Authority

FY 2025 Adopted Budget

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

<i>Line Item:</i>	<i>Water</i>	<i>Sewer</i>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>
Electric	405,000.00	295,000.00				
Gas	5,000.00	5,000.00				
Oil	27,000.00	27,000.00				
Telephone	22,000.00	22,000.00				
Mobile Phones	28,000.00	28,000.00				
Caustic Soda	35,000.00					
Calcium Hypochlori	55,000.00					
Polyphosphate	30,000.00					
Bioxide		50,000.00				
GCUA		2,803,000.00				
Equipment Repair	100,000.00	150,000.00				
Water Lab Test	60,000.00					
Meters & Yolks	120,000.00					
State of NJ Water Tax	14,000.00					
Water Testing Equip Repair	75,000.00					
Water Allocation Assessment	23,000.00					
Water Purchases	720,000.00					
Vehicle Maintenance	50,000.00	60,000.00				
Fuel/Gasoline	30,000.00	35,000.00				
Fuel/Diesel	30,000.00	30,000.00				
Alarm Monitoring	15,000.00	20,000.00				
Misc. Equipment Materials	150,000.00	230,000.00				
Uniforms/Safety Attire	16,000.00	16,000.00				
Safety Compliance	15,000.00	17,000.00				
Buildings and Grounds	20,000.00	20,000.00				
Generator Repairs	20,000.00	20,000.00				
SCADA Program	35,000.00					
Well Repairs	125,000.00					
Total Operations	2,225,000.00	3,828,000.00				

Debt Service Schedule - Principal

Monroe (Gloucester) Municipal Utilities Authority

If Authority has no debt, check this box: ☐

		Fiscal Year Ending in								
	Date of Local Finance Board Approval	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter	Total Principal Outstanding
Water										
2010A Bond		\$ 357,500	\$ 373,750							\$ 373,750
2019 Bond		688,800	352,600	373,100	385,400					1,111,100
										-
Total Principal		1,046,300	726,350	373,100	385,400	-	-	-	-	1,484,850
Sewer										
2010A Bond		192,500	201,250							201,250
2019 Bond		151,200	77,400	81,900	84,600					243,900
										-
Total Principal		343,700	278,650	81,900	84,600	-	-	-	-	445,150
Operation #3										
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #4										
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #5										
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #6										
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 1,390,000	\$ 1,005,000	\$ 455,000	\$ 470,000	\$ -	\$ -	\$ -	\$ -	\$ 1,930,000

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

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

Debt Service Schedule - Principal (Detail Page)

Monroe (Gloucester) Municipal Utilities Authority

Fiscal Year Ending in

[illegible]

Debt Service Schedule - Interest

Monroe (Gloucester) Municipal Utilities Authority

If Authority has no debt, check this box: ☐

		Fiscal Year Ending in							Total Interest Payments Outstanding
	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter	
Water									
2010A Bond		\$ 24,863	\$ 8,410						\$ 8,410
2019 Bond		58,220	37,392	22,878	7,708				67,978
									-
Total Interest Payments		83,083	45,802	22,878	7,708	-	-	-	76,388
Sewer									
2010A Bond		13,387	4,530						4,530
2019 Bond		12,780	8,210	5,022	1,692				14,924
									-
Total Interest Payments		26,167	12,740	5,022	1,692	-	-	-	19,454
Operation #3									
									-
									-
									-
Total Interest Payments		-	-	-	-	-	-	-	-
Operation #4									
									-
									-
									-
Total Interest Payments		-	-	-	-	-	-	-	-
Operation #5									
									-
									-
									-
Total Interest Payments		-	-	-	-	-	-	-	-
Operation #6									
									-
									-
									-
Total Interest Payments		-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS		\$ 109,250	\$ 58,542	\$ 27,900	\$ 9,400	\$ -	\$ -	\$ -	\$ 95,842

Monroe (Gloucester) Municipal Utilities Authority

[illegible]

Net Position Reconciliation

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

FY 2026 Proposed Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 20,988,286	\$ 15,158,804					\$ 36,147,090
Less: Invested in Capital Assets, Net of Related Debt (1)	17,392,132	12,594,303					29,986,435
Less: Restricted for Debt Service Reserve (1)	813,273	300,477					1,113,750
Less: Other Restricted Net Position (1)	1,911,712	1,911,713					3,823,425
Total Unrestricted Net Position (1)	871,169	352,311	-	-	-	-	1,223,480
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	2,289,226	2,289,227					4,578,453
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	5,448,732	5,448,732					10,897,464
Plus: Estimated Income (Loss) on Current Year Operations (2)	2,300,000	1,300,000					3,600,000
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	10,909,127	9,390,270	-	-	-	-	20,299,397
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	2,650,000	2,285,000	-	-	-	-	4,935,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	2,650,000	2,285,000	-	-	-	-	4,935,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 8,259,127	\$ 7,105,270	\$ -	\$ -	\$ -	\$ -	\$ 15,364,397

(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 \$ 308,760 \$ 364,263 \$ - \$ - \$ - \$ - \$ 673,023

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

FISCAL YEAR 2026

Monroe (Gloucester) Municipal Utilities Authority

(Authority Name)

2026 AUTHORITY CAPITAL BUDGET/PROGRAM

2026 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Monroe (Gloucester) Municipal Utilities Authority

(Authority Name)

Fiscal Year: July 01, 2025 to June 30, 2026

Check the box for the applicable statement below:

☒ It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Monroe (Gloucester) Municipal Utilities Authority, on April 16, 2025.

☐ It is hereby certified that the governing body of the Monroe (Gloucester) 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 Monroe (Gloucester) Municipal for the following reason(s):

Officer's Signature:	wmahoney@monroemuanj.com
Name:	Wendy Mahoney
Title:	Executive Director
Address:	372 South Main Street Williamstown, NJ 08094
Phone Number:	856-629-1444
Fax Number:	856-875-9469
E-mail Address:	wmahoney@monroemuanj.com

2026 CAPITAL BUDGET/PROGRAM MESSAGE

Monroe (Gloucester) Municipal Utilities Authority

Fiscal Year: July 01, 2025 to June 30, 2026

Answer all questions below using the space provided.

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

Yes

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

Yes

Yes

Yes

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

Yes

4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the debt service for the Debt Authorizations (example - rate increase).

Funding for the project is through the NJ Infrastructure Bank. Debt payments ofr the 2010A Bond Series will be paid off in the year 2026, and the 2019 Bond Series will be paid off in 2028.

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

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
See Detail	\$ 4,150,000	\$ 2,650,000		\$ 1,500,000		
	-					
	-					
	-					
Total	4,150,000	2,650,000	-	1,500,000	-	-
<i>Sewer</i>						
See Detail	2,285,000	\$ 2,285,000				
	-					
	-					
	-					
Total	2,285,000	2,285,000	-	-	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 6,435,000	\$ 4,935,000	\$ -	\$ 1,500,000	\$ -	\$ -

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

Proposed Capital Budget

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>	\$0					
Replace GAC Media at Well	150,000	\$ 150,000				
Machinery , Equipment & Attachments	120,000	120,000				
Vehicle Purchase and Apparatus	125,000	125,000				
Well /Storage Tank Equip Replace and Rehab	250,000	250,000				
Computer Hardware/Software Purchase/Upgrade	25,000	25,000				
Water Main Replacement	300,000	300,000				
Meters	200,000	\$ 200,000				
Plant/Office Upgrades	130,000	130,000				
Lead Service Line Replacement	100,000	100,000				
Well 12 Rehab	250,000	250,000				
Storage Tank Upgrade and Rehab	250,000	250,000				
Purchase of Property	750,000	750,000				
Well 8 Treatment System Rehab	1,500,000			\$ 1,500,000		
	-					
<i>Sewer</i>	-					
Vehicle Purchase and Apparatus	125,000	125,000				
Machinery , Equipment & Attachments	50,000	50,000				
Generators	150,000	150,000				
Plant/Office Upgrades	130,000	\$ 130,000				
Pump Station Equipment Repair/Replacement	500,000	500,000				
Computer Hardware/Software Purchase/Upgrade	30,000	30,000				
Pump Station Replacement/Rehabilitation	400,000	400,000				
Sanitary Sewer Rehabilitation	50,000	50,000				
Odor Control	100,000	100,000				
Purchase of Property	750,000	\$ 750,000				
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
TOTAL THIS PAGE ONLY	\$6,435,000	\$4,935,000	\$ -	\$ 1,500,000	\$ -	\$ -

Monroe (Gloucester) Municipal Utilities Authority
For the Period: July 01, 2025 to June 30, 2026

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
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	-					
TOTAL THIS PAGE ONLY	\$0	\$ -	\$ -	\$ -	\$ -	\$ -

Proposed Capital Budget

Monroe (Gloucester) Municipal Utilities Authority
For the Period: July 01, 2025 to June 30, 2026

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
	-					
	-					
	-					
	-					
	-					
	-					
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	-					
	-					
	-					
TOTAL ALL DETAIL PAGES		\$6,435,000	\$ 4,935,000	\$ -	\$ 1,500,000	\$ -

5 Year Capital Improvement Plan

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

Fiscal Year Ending in							
	Estimated Total Cost	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
<i>Water</i>							
See Detail	\$ 8,855,000	\$ 4,150,000	\$ 815,000	\$ 1,145,000	\$ 1,155,000	\$ 795,000	\$ 795,000
	-	-					
	-	-					
	-	-					
Total	8,855,000	4,150,000	815,000	1,145,000	1,155,000	795,000	795,000
<i>Sewer</i>							
See Detail	5,075,000	2,285,000	\$ 465,000	\$ 445,000	\$ 540,000	\$ 670,000	\$ 670,000
	-	-					
	-	-					
	-	-					
Total	5,075,000	2,285,000	465,000	445,000	540,000	670,000	670,000
<i>Operation #3</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 13,930,000	\$ 6,435,000	\$ 1,280,000	\$ 1,590,000	\$ 1,695,000	\$ 1,465,000	\$ 1,465,000

For the Period: July 01, 2025 to June 30, 2026

Fiscal Year Ending inPage CB-4 Detail (2)

For the Period: July 01, 2025 to June 30, 2026

Fiscal Year Ending inPage CB-4 Detail (Totals)

5 Year Capital Improvement Plan Funding Sources

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
See Detail	\$ 8,855,000	\$ 7,355,000		\$ 1,500,000		
	-					
	-					
Total	8,855,000	7,355,000	-	1,500,000	-	-
<i>Sewer</i>						
See Detail	5,075,000	\$ 5,075,000				
	-					
	-					
Total	5,075,000	5,075,000	-	-	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL	\$ 13,930,000	\$ 12,430,000	\$ -	\$ 1,500,000	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 13,930,000					
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

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Replace GAC Media at Well	1,000,000	\$ 1,000,000				
Machinery , Equipment & Attachments	410,000	410,000				
Vehicle Purchase and Apparatus	355,000	355,000				
Well /Storage Tank Equip Replace and Rehab	1,550,000	1,550,000				
Computer Hardware/Software Purchase/Upgrade	100,000	100,000				
Water Main Replacement	1,400,000	1,400,000				
Meters	500,000	\$ 500,000				
Plant/Office Upgrades	190,000	190,000				
Lead Service Line Replacement	100,000	100,000				
Well 12 Rehab	250,000	250,000				
Storage Tank Upgrade and Rehab	750,000	750,000				
Purchase of Property	750,000	750,000				
Well 8 Treatment System Rehab	1,500,000			\$ 1,500,000		
	-					
<i>Sewer</i>						
Vehicle Purchase and Apparatus	355,000	355,000				
Machinery , Equipment & Attachments	340,000	340,000				
Generators	600,000	600,000				
Plant/Office Upgrades	190,000	\$ 190,000				
Pump Station Equipment Repair/Replacement	875,000	875,000				
Computer Hardware/Software Purchase/Upgrade	105,000	105,000				
Pump Station Replacement/Rehabilitation	1,400,000	1,400,000				
Sanitary Sewer Rehabilitation	360,000	360,000				
Odor Control	100,000	100,000				
Purchase of Property	750,000	\$ 750,000				
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
TOTAL THIS PAGE ONLY	\$ 13,930,000	\$ 12,430,000	\$ -	\$ 1,500,000	\$ -	\$ -

5 Year Capital Improvement Plan Funding Sources

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

[illegible]

5 Year Capital Improvement Plan Funding Sources

Monroe (Gloucester) Municipal Utilities Authority

For the Period: July 01, 2025 to June 30, 2026

[illegible]

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

Contracting Unit: Monroe (Gloucester) Municipal Utilities Authority Year Ending: June 30, 2026

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.

None

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.

4/16/2025

Date

wmahoney@monroemuanj.com

Clerk/Secretary to the Governing Body

Appendix to Budget Document

