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SEP 29 2017
State Filing Year

2017

ADOPTED COPY

Note: This Budget document is for Fiscal Years Beginning Jan. 1, 2017 to Dec. 31, 2017

	<u>Start Year</u>		<u>End Year</u>
Fiscal Year	2017	-	2018

Authority Budget of:

Mantua Township Municipal Utilities

For the Period:

October 1, 2017 to September 30, 2018

www.mantuamua.com

Authority Web Address

Department Of



**Community
Affairs**

RECEIVED
2017 SEP 21 P 4 52
LOCAL GOVT SERVICES

Division of Local Government Services

2017 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 2017-2018 BUDGET (Prior to adoption)

Resolution 2017-40

Mantua Township MUA

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
Paul D. Ewert, Supervising Municipal Finance Auditor

By Paul D. Ewert CPA RMA
For: Timothy J. Cunningham, Director

Date September 22, 2017

Attachments

LOCAL GOVT SERVICES
SEP 21 P 1:52
RECEIVED

RESOLUTION #2017-40
2017 AUTHORITY BUDGET RESOLUTION
MANTUA TOWNSHIP MUNICIPAL UTILITIES
AMENDING FISCAL YEAR 2018 BUDGET

FISCAL YEAR: FROM: OCTOBER 1, TO: SEPTEMBER
2017 2018

WHEREAS, the Annual Budget and Capital Budget for the Mantua Township Municipal Utilities Authority for the fiscal year beginning, October 1, 2017 and ending, September 30, 2018 has been presented before the governing body of the Mantua Township Municipal Utilities Authority at its open public meeting of August 15, 2017; and

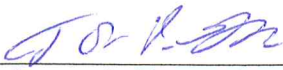
WHEREAS, it is desired to amend such budget, and

WHEREAS, N.J.A.C. 5:31 provides that all amendments to the budget shall be approved and adopted by resolution of the the Authority, passed by not less than a majority of the full membership,

NOW, THEREFORE BE IT RESOLVED that the following amendments be made to the adopted operating and capital budgets of the Mantua Township Municipal Utilities Authority for its fiscal year ending September 30, 2018.

	From	To
Sewer Operations:		
Administration salaries and wages	159,076	160,506
Cost of Providing Services salaries and wages	176,778	178,415
Unrestricted Net Position Utilized	154,780	157,847
Municipal/County Appropriation	93,354	93,507
Water Operations:		
Administration salaries and wages	159,076	160,506
Cost of Providing Services salaries and wages	226,172	228,256
Unrestricted Net Position Utilized	0	3,514
Municipal/County Appropriation	90,474	90,649
Water Capital Budget	2,938,000	3,133,495

BE IT FURTHER RESOLVED, that two copies of this complete amendment and resolution be filed with the Director of the Division of Local Government Services.

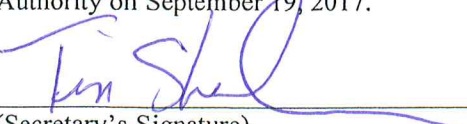


(Chairperson's Signature)

9-19-17

(Date)

The foregoing is a true copy of a resolution adopted by the governing body of the Mantua Township Municipal Utilities Authority on September 19, 2017.



(Secretary's Signature)

9/19/17

(Date)

2017

**MANTUA TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY BUDGET**

FISCAL YEAR: FROM OCTOBER 1, 2017 TO SEPTEMBER 30, 2018

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: Paul D. Cwert CPA, RMA Date: 9/22/2017

2017 PREPARER'S CERTIFICATION

MANTUA TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: OCTOBER 1, 2017 TO: SEPTEMBER 30, 2018

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

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

Preparer's Signature:	<i>Denise Nevico, CPA</i>		
Name:	Denise Nevico, CPA for Petroni & Associates LLC		
Title:	Fee Accountant		
Address:	102 W. High Street, Suite 100 Glassboro, NJ 08028		
Phone Number:	856-881-1600	Fax Number:	856-881-6860
E-mail address	dnevico@petroni.com		

2017 APPROVAL CERTIFICATION

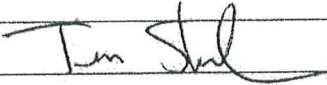
MANTUA TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: OCTOBER 1, 2017 TO: SEPTEMBER 30, 2018

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the Mantua Township Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 15th day of August, 2017.

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

Officer's Signature:			
Name:	Tim Sheehan		
Title:	Secretary		
Address:	397 Main Street Mantua, NJ 08051		
Phone Number:	856-468-1111	Fax Number:	856-494-0034
E-mail address			

INTERNET WEBSITE CERTIFICATION

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

- A description of the Authority's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, 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

Thomas Gregg

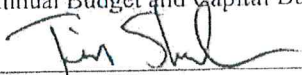
Title of Officer Certifying compliance

Chairperson

Signature



BE IT FURTHER RESOLVED, that the governing body of the Mantua Township Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on September 19, 2017.



(Secretary's Signature)

9/15/17

(Date)

Governing Body Member		Recorded Vote			
		Aye	Nay	Abstain	Absent
Thomas Gregg	Chairperson	✓			
Charles Burkett	Vice Chair	✓			
Mario Dilisciandro	Treasurer	✓			
Tim Sheehan	Secretary	✓			
Vince Voltaggio	Engineering Coordinator	✓			
Howard Bruner	1st Alternate	✓			

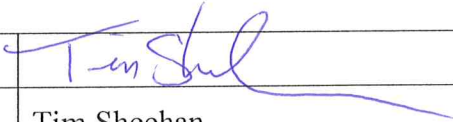
2017 ADOPTION CERTIFICATION

MANTUA TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: OCTOBER 1, 2017 TO: SEPTEMBER 30, 2018

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 Mantua Township Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 19th day of, September, 2017.

Officer's Signature:			
Name:	Tim Sheehan		
Title:	Secretary		
Address:	397 Main Street Mantua, NJ 08051		
Phone Number:	856-468-1111	Fax Number:	856-464-0034
E-mail address			

Resolution 2017- 41
2017 ADOPTED BUDGET RESOLUTION
MANTUA TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY

FISCAL YEAR: FROM: OCTOBER 1, TO: SEPTEMBER
2017 30, 2018

WHEREAS, the Annual Budget and Capital Budget/Program for the Mantua Township Municipal Utilities Authority for the fiscal year beginning October 1, 2017 and ending, September 30, 2018 has been presented for adoption before the governing body of the Mantua Township Municipal Utilities Authority at its open public meeting of September 19, 2017; 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 **Sewer Operations** as presented for adoption reflects Total Revenues of \$1,938,000 Total Appropriations, including any Accumulated Deficit, if any, of \$2,189,354 and Total Unrestricted Net Position utilized of \$251,354; and

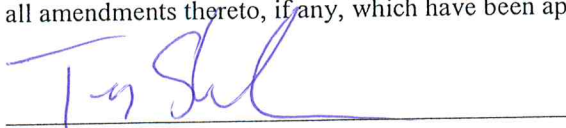
WHEREAS, the Capital Budget **Sewer Operations** as presented for adoption reflects Total Capital Appropriations of \$921,000 and Total Unrestricted Net Position planned to be utilized of \$0.00; and

WHEREAS, the Annual Budget **Water Operations** as presented for adoption reflects Total Revenues of \$ 2,194,550, Total Appropriations, including any Accumulated Deficit, if any, of \$2,288,713 and Total Unrestricted Net Position utilized of \$94,163; and

WHEREAS, the Capital Budget **Water Operations** as presented for adoption reflects Total Capital Appropriations of \$3,133,495 and Total Unrestricted Net Position planned to be utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Mantua Township Municipal Utilities Authority, at an open public meeting held on September 19, 2017 that the Annual Budget and Capital Budget/Program of the Mantua Township Municipal Utilities Authority for the fiscal year beginning, October 1, 2017 and, ending, September 30, 2018 is hereby adopted and shall constitute appropriations for the purposes stated; and

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



 (Secretary's Signature)

9-19-17

 (Date)

Governing Body Member		Recorded Vote			
		Aye	Nay	Abstain	Absent
Thomas Gregg	Chairperson	/			
Charles Burkett	Vice Chair	/			
Mario Dilisciandro	Treasurer	/			
Tim Sheehan	Secretary	/			
Vince Voltaggio	Engineering Coordinator	/			
Howard Bruner	1st Alternate				/

2017 AUTHORITY BUDGET

Narrative and Information Section

2017 AUTHORITY BUDGET MESSAGE & ANALYSIS MANTUA TOWNSHIP MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: OCTOBER 1, 2017 TO: SEPTEMBER 30, 2018

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 adopted budget for each operation. Explain any variances over +/-10% (**As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 10%**) for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

With respect to appropriations:

Administration-Fringe benefits increased 15.3% which is reflective of a projected increase in health premiums.

Cost of Providing Services Salary and Wages increased 10.7% which is due to the hiring of an additional laborer and a minimum increase in salaries.

Cost of Providing Services - Fringe benefits increased 14.3% which is reflective of a projected increase in health premiums and the hiring of an additional employee.

Health Benefits - Health benefits increased due to a projected increase in health premiums and the hiring of an additional employee.

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% (**As shown on budget page F-2 explain reason for change for each revenue changing more than 10%**) from the current year adopted budget.

Service charge rates are not anticipated to increase in the proposed budget and no significant increases or decreases in the overall revenue amounts are anticipated.

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

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

**2017 AUTHORITY BUDGET MESSAGE & ANALYSIS
(CONTINUED)
MANTUA TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY**

AUTHORITY BUDGET

FISCAL YEAR: FROM: OCTOBER 1, TO: SEPTEMBER
2017 30, 2018

4. 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 anticipates a use of Unrestricted Net Position, this question must be answered.

Unrestricted Net Position is being utilized for the appropriation to the Township, and to balance the Sewer Operation Budget.

5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

Source of the budgeted transfer to the Township of Mantua is Unrestricted Net Position. It is the Authority's understanding that the Township of Mantua includes the above mentioned funds as anticipated revenue in its budget.

6. The proposed budget must not reflect an anticipated deficit from 2017 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. **(Prepare a response to deficits caused by the implementation of GASB 68)**

The deficit in unrestricted net position shown in the fiscal year 2016 audit, in the amount of \$283,509 has been caused by the implementation of GASB 68 as shown in the recording of pension liability and the deferred outflows and inflows related to that liability in the amount of \$1,813,962.

7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) **if it has been changed since the prior year budget submission** and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable.

There are no planned increases at this time.

AUTHORITY CONTACT INFORMATION 2017

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

Name of Authority:	Mantua Township Utilities Authority		
Federal ID Number:			
Address:	397 Main Street		
City, State, Zip:	Mantua	NJ	08051
Phone: (ext.)	(856) 468-1111	Fax:	(856) 464-0034

Preparer's Name:	Denise Nevico, CPA for Petroni & Associates LLC		
Preparer's Address:	102 West High Street, Suite 100		
City, State, Zip:	Glassboro	NJ	08028
Phone: (ext.)	856-881-1600	Fax:	856-881-6860
E-mail:	dnevico@petroni.com		

Chief Executive Officer:	William M. Krebs, Executive Director		
Phone: (ext.)	(856) 468-1111	Fax:	(856) 464-0034
E-mail:	bkrebs@mantuamua.com		

Chief Financial Officer:	William M. Krebs, Executive Director		
Phone: (ext.)	(856) 468-1111	Fax:	(856) 464-0034
E-mail:	bkrebs@mantuamua.com		

Name of Auditor:	Nina S. Sorelle		
Name of Firm:	Bowman & Company, LLP		
Address:	6 N. Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	(856) 853-0440	Fax:	(856) 845-4128
E-mail:	nsorelle@bowmanllp.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

MANTUA TOWNSHIP MUNICIPAL UTILITIES

FISCAL YEAR: FROM: OCTOBER 1, 2017 TO: SEPTEMBER 30, 2018

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

- 1) Provide the number of individuals employed in calendar year 2016 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **17**
- 2) Provide the amount of total salaries and wages for calendar year 2016 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **\$684,515 (Box 16, State Wages)**
- 3) Provide the number of regular voting members of the governing body: **5**
- 4) Provide the number of alternate voting members of the governing body: **2**
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? **No** *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? **(Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering)** **Yes** *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? **No**
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **No**
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **No***If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. **No** *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authority's procedures for all employees.**

The compensation for all Board members was established by Ordinance of the Township of Mantua and is currently set at \$1/year. The compensation for the Executive Director is determined by written employment contract. Such contracts are reviewed and approved by the Authority's Board.

- 11) Did the Authority pay for meals or catering during the current fiscal year? **No** *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? **No** *If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
 - a. First class or charter travel **No**
 - b. Travel for companions **No**
 - c. Tax indemnification and gross-up payments **No**
 - d. Discretionary spending account **No**
 - e. Housing allowance or residence for personal use **No**
 - f. Payments for business use of personal residence **No**
 - g. Vehicle/auto allowance or vehicle for personal use **Yes (see below)**
 - h. Health or social club dues or initiation fees **No**
 - i. Personal services (i.e.: maid, chauffeur, chef) **No***If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*

13g) William Krebs, Executive Director and Terry Brown, Foreman: Auto Fringe for personal use of vehicle—Amount to be determined at the end of the year.

- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement **Yes** *If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)*
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? **No** *If "yes," attach explanation including amount paid.*
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? **No** *If "yes," attach explanation including amount paid.*
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? **Yes** *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? **No** *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? **No** *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS
MANTUA TOWNSHIP MUNICIPAL UTILITIES**

FISCAL YEAR: FROM: OCTOBER 1, 2017 TO: SEPTEMBER 30, 2018

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 and any other public entities 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 and any other public entities.
- 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 and any other public entities 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 and any other public entities during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for 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 official as officers. 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 both of the following criteria:

- 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: The aggregate compensation that is reported (or is 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. For example, for fiscal years ending December 31, 2017, the calendar year 2016 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2017, with 2016 being the most recent calendar year ended), and for fiscal years ending June 30, 2018, the calendar year 2016 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2017, with 2016 being the most recent calendar year ended).

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Authority either by function or by physical location.

Authority Schedule of Commissioners, Officers, Key Employees, Highest Compensated Employees and Independent Contractors (Continued)

Mantua Township Municipal Utilities
 For the Period October 1, 2017 to September 30, 2018

Reportable Compensation from Authority
 (W-2/1099)

Name	Title	Position				Reportable Compensation from Authority (W-2/1099)		Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where individual is an Employee or Member of the Governing Body <i>See note below</i>	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities	
		Commissioner	Officer	Key Employee	Former Highest Compensated Employee	Base Salary/Stipend	Bonus									Other (auto allowance, expense account, payment in lieu of health benefits, etc.)
1 Thomas Gregg (1 of 2)	Chairperson	2 X	X			\$1		\$	1 Mantua Twp BOE	President				\$	1	
2									Gloucester Co	Non-Employee					0	
3									Improvement Auth	Electrician (BEW)		83,000		83,000	83,000	
4 Tim Sheehan	Secretary	2 X	X			1			1 Co of Gloucester	Risk Manager		97,000		97,000	97,001	
5 Vince Voltaggio	Engineering Coordinator	1 X				1			1 Co of Gloucester	Co. Engineer		153,152		153,153	153,153	
6 Howard Bruner	1st Alternate	1 X				1			1 Glou Co Utility Auth	Board Member					1	
7 William Krebs	Executive Director	40	X			129,420		129,420	1 Co of Gloucester	Alt Mem Const Bd of Appeals		3,868		133,288	133,288	
8 Charles Burkett	Vice Chair	1 X	X			1			1 None						1	
9 Mario Dilliscandro	Treasurer	1 X	X			1			1 Co of Gloucester	Co Library Board					1	
10									0						0	
11									0						0	
12									0						0	
13									0						0	
14									0						0	
15									0						0	
Total:								\$ 129,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,426	\$ 337,020	\$ 466,446

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

Schedule of Health Benefits - Detailed Cost Analysis

Mantua Township Municipal Utilities

For the Period October 1, 2017 to September 30, 2018

	# of Covered Members (Medical & Rx)		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 Prior year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Employee Proposed Budget	Employee Proposed Budget	Employee Proposed Budget						
Active Employees - Health Benefits - Annual Cost										
Single Coverage Parent & Child	3	26,517	79,551	2	25,845	51,690	27,861	53.9%	#DIV/0!	
Employee & Spouse (or Partner) Family	7	36,987	258,908	7	35,146	246,022	12,886	5.2%	#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)			(25,000)			(25,000)		0.0%		
Subtotal	10		313,460	9		272,712	40,748	14.9%		
Commissioners - Health Benefits - Annual Cost										
Single Coverage Parent & Child									#DIV/0!	
Employee & Spouse (or Partner) Family									#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!	
Subtotal	0			0						
Retirees - Health Benefits - Annual Cost										
Single Coverage Parent & Child	1	17,485	17,485	1	16,101	16,101	1,384	8.6%	#DIV/0!	
Employee & Spouse (or Partner) Family	3	32,145	96,435	3	31,436	94,308	2,127	2.3%	#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!	
Subtotal	4		113,920	4		110,409	3,511	3.2%		
GRAND TOTAL	14		\$ 427,380	13		\$ 383,121	\$ 44,259	11.6%		

Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box) Yes No
 Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box) Yes No

Note: Remember to Enter an amount in rows for Employee Cost Sharing

Schedule of Accumulated Liability for Compensated Absences

Mantua Township Municipal Utilities

For the Period

October 1, 2017

to

September 30, 2018

Complete the below table for the Authority's accrued liability for compensated absences.

X Box if Authority has no Compensated Absences

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement	<i>Legal Basis for Benefit (check applicable items)</i>
William Krebs	29.5	\$ 9,441			X	
Susan Novick	13.3	4,265		X		
Terry Brown	120.5	38,581		X		
John Pinizzotto	43	13,795		X		
Donald Bonney	118	37,813		X		
George DeMaris	40.5	12,987		X		
Maria Vacarino	1.5	535		X		
Michelle Bruner	1.5	665		X		
Ray Ledrich	0.5	115		X		
Matt Dalton	0.5	166		X		
Yvonne DiNardo	1.5	450		X		
Linda Olsen	N/A	8,712		X		
Total liability for accumulated compensated absences at beginning of current year		\$ 127,524				

The total Amount Should agree to most recently issued audit report for the Authority

Schedule of Shared Service Agreements

For the Period October 1, 2017 to September 30, 2018
Mantua Township Municipal Utilities

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Mantua Twp MUA	Mantua Twp	Payroll and Admin Services		8/18/2015	8/17/2025	\$ 50,000
Mantua Twp MUA	Mantua Twp	Econ Dev Svc and Redevel Svc		8/18/2015	8/17/2025	included above
Mantua Twp MUA	Mantua Twp	COAH Services	Admin Agent and Housing Liaison	8/18/2015	8/17/2025	included above
Mantua Twp	Mantua Twp MUA	Police Services	Traffic control/road closings	8/18/2015	8/17/2025	
Mantua Twp	Mantua Twp MUA	Equip and Office Space	Dump trucks/temp lighting/office space	8/18/2015	8/17/2025	
Mantua Twp	Mantua Twp MUA	Public Works Services	grounds keeping/vehicle maintenance	8/18/2015	8/17/2025	
Mantua Twp	Mantua Twp MUA	Tax Sale Services		8/18/2015	8/17/2025	

If No Shared Services X this Box

2017 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Mantua Township Municipal Utilities
 For the Period October 1, 2017 to September 30, 2018

	<i>FY 2018 Proposed Budget</i>				<i>FY 2017 Adopted Budget</i>		<i>% Increase (Decrease) Proposed vs. Adopted</i>	
	Sewer	Water	N/A	N/A	N/A	Total All Operations		
REVENUES								
Total Operating Revenues	\$ 1,938,000	\$ 2,194,550	-	-	-	\$ 4,132,550	\$ 4,017,724	2.9%
Total Non-Operating Revenues	-	-	-	-	-	-	60,000	-100.0%
Total Anticipated Revenues	1,938,000	2,194,550	-	-	-	4,132,550	4,077,724	1.3%
APPROPRIATIONS								
Total Administration	447,432	504,209	-	-	-	951,641	930,186	2.3%
Total Cost of Providing Services	1,242,715	1,194,835	-	-	-	2,437,550	2,358,233	3.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	180,000	113,940	-	-	-	293,940	290,602	1.1%
Total Operating Appropriations	1,870,147	1,812,984	-	-	-	3,683,131	3,579,021	2.9%
Total Interest Payments on Debt	54,700	46,080	-	-	-	100,780	105,225	-4.2%
Total Other Non-Operating Appropriations	264,507	429,649	-	-	-	694,156	703,951	-1.4%
Total Non-Operating Appropriations	319,207	475,729	-	-	-	794,936	809,176	-1.8%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	2,189,354	2,288,713	-	-	-	4,478,067	4,388,197	2.0%
Less: Total Unrestricted Net Position Utilized	251,354	94,163	-	-	-	345,517	310,473	11.3%
Net Total Appropriations	1,938,000	2,194,550	-	-	-	4,132,550	4,077,724	1.3%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	-	-	-	\$ -	\$ -	#DIV/0!

Revenue Schedule

Mantua Township Municipal Utilities

For the Period October 1, 2017 to September 30, 2018

	FY 2018 Proposed Budget						Total All	FY 2017 Adopted	\$ Increase	% Increase
	Sewer	Water	N/A	N/A	N/A	N/A	Operations	Operations	Proposed vs.	Proposed vs.
								Operations	Adopted	Adopted
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	1705437	1931204					\$ 3,636,641	\$ 3,535,597	\$ 101,044	2.9%
Business/Commercial	213180	241400					454,580	441,949	12,631	2.9%
Industrial	19383	21946					41,329	40,178	1,151	2.9%
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Service Charges	1,938,000	2,194,550	-	-	-	-	4,132,550	4,017,724	114,826	2.9%
<i>Connection Fees</i>										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>										
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	-	#DIV/0!
Total Other Revenue	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Revenues	1,938,000	2,194,550	-	-	-	-	4,132,550	4,017,724	114,826	2.9%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Mobile Antenna Lease							-	60,000	(60,000)	-100.0%
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	60,000	(60,000)	-100.0%
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned							-	-	-	#DIV/0!
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Revenues	-	-	-	-	-	-	-	60,000	(60,000)	-100.0%
TOTAL ANTICIPATED REVENUES	\$ 1,938,000	\$ 2,194,550	\$ -	\$ -	\$ -	\$ -	\$ 4,132,550	\$ 4,077,724	\$ 54,826	1.3%

Prior Year Adopted Revenue Schedule

Mantua Township Municipal Utilities

FY 2017 Adopted Budget

	Sewer	Water	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	\$ 1,705,683	\$ 1,829,914					\$ 3,535,597
Business/Commercial	213,210	228,739					441,949
Industrial	19,383	20,795					40,178
Intergovernmental							-
Other							-
Total Service Charges	1,938,276	2,079,448	-	-	-	-	4,017,724
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	1,938,276	2,079,448	-	-	-	-	4,017,724
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Mobile Antenna Lease		60,000					60,000
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Total Other Non-Operating Revenues	-	60,000	-	-	-	-	60,000
<i>Interest on Investments & Deposits</i>							
Interest Earned							-
Penalties							-
Other							-
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	-	60,000	-	-	-	-	60,000
TOTAL ANTICIPATED REVENUES	\$ 1,938,276	\$ 2,139,448	\$ -	\$ -	\$ -	\$ -	\$ 4,077,724

Appropriations Schedule

Mantua Township Municipal Utilities
For the Period October 1, 2017 to September 30, 2018

	FY 2018 Proposed Budget						Total All	<i>\$ Increase (Decrease)</i>	<i>% Increase (Decrease)</i>	
	Sewer	Water	N/A	N/A	N/A	N/A	Operations	Total All Operations	Proposed vs. Adopted	Proposed vs. Adopted
							Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 160,506	\$ 160,506					\$ 321,012	\$ 320,354	\$ 658	0.2%
Fringe Benefits	138,876	176,753					315,629	273,832	41,797	15.3%
Total Administration - Personnel	299,382	337,259	-	-	-	-	636,641	594,186	42,455	7.1%
<i>Administration - Other (List)</i>										
See attached schedule	148,050	166,950					315,000	336,000	(21,000)	-6.3%
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	148,050	166,950	-	-	-	-	315,000	336,000	(21,000)	-6.3%
Total Administration	447,432	504,209	-	-	-	-	951,641	930,186	21,455	2.3%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	178,415	228,256					406,671	364,038	42,633	11.7%
Fringe Benefits	158,768	202,068					360,836	315,720	45,116	14.3%
Total COPS - Personnel	337,183	430,324	-	-	-	-	767,507	679,758	87,749	12.9%
<i>Cost of Providing Services - Other (List)</i>										
See attached schedule	905,532	764,511					1,670,043	1,678,475	(8,432)	-0.5%
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	905,532	764,511	-	-	-	-	1,670,043	1,678,475	(8,432)	-0.5%
Total Cost of Providing Services	1,242,715	1,194,835	-	-	-	-	2,437,550	2,358,233	79,317	3.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	180,000	113,940	-	-	-	-	293,940	290,602	3,338	1.1%
Total Operating Appropriations	1,870,147	1,812,984	-	-	-	-	3,683,131	3,579,021	104,110	2.9%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	54,700	46,080	-	-	-	-	100,780	105,225	(4,445)	-4.2%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	171,000	339,000					510,000	525,000	(15,000)	-2.9%
Municipality/County Appropriation	93,507	90,649					184,156	178,951	5,205	2.9%
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	319,207	475,729	-	-	-	-	794,936	809,176	(14,240)	-1.8%
TOTAL APPROPRIATIONS	2,189,354	2,288,713	-	-	-	-	4,478,067	4,388,197	89,870	2.0%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,189,354	2,288,713	-	-	-	-	4,478,067	4,388,197	89,870	2.0%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	93,507	90,649	-	-	-	-	184,156	178,951	5,205	2.9%
Other	157,847	3,514					161,361	131,522	29,839	22.7%
Total Unrestricted Net Position Utilized	251,354	94,163	-	-	-	-	345,517	310,473	35,044	11.3%
TOTAL NET APPROPRIATIONS	\$ 1,938,000	\$ 2,194,550	\$ -	\$ -	\$ -	\$ -	\$ 4,132,550	\$ 4,077,724	\$ 54,826	1.3%

* 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 \$ 93,507.35 \$ 90,649.20 \$ - \$ - \$ - \$ - \$ - \$ 184,156.55

Mantua Township Municipal Utilities Authority
 Appropriations Supporting Schedule
 Budget Year 10-1-17 through 9-30-18

	Appropriations (Proposed)		Appropriations (Curr. Adopted)	
	Sewer	Water	Sewer	Water
Administration - Other :				
Office Supplies	\$ 14,805	\$ 16,695	\$ 14,335	\$ 16,165
Office Equipment	1,175	1,325	1,175	1,325
Data Processing	7,755	8,745	7,755	8,745
Professional Services	117,500	132,500	126,900	143,100
Insurance (Office & Misc)	235	265	235	265
Travel, Meetings, Dues, etc	3,760	4,240	3,760	4,240
Maintenance	940	1,060	1,880	2,120
Rent	940	1,060	940	1,060
Other	940	1,060	940	1,060
Total Administration - Other	\$ 148,050	\$ 166,950	\$ 157,920	\$ 178,080
Cost of Providing Services - Other:				
Inventory (Supplies)	\$ 3,000	\$ 7,000	\$ 3,000	\$ 7,000
Chemicals	4,500	25,500	4,050	22,950
Electric	17,500	157,500	18,000	162,000
Transportation	20,000	20,000	25,000	25,000
Telephone	1,950	11,050	1,950	11,050
Rent	640	960	640	960
G.C.U.A. Treatment	822,943		861,375	
System Maintenance	6,399	53,601	8,750	26,250
Meters Maintenance	-	66,000	-	56,000
Hydrant Maintenance	-	3,000	-	1,500
Station Maintenance	12,500	37,500	11,250	33,750
Shop & Lab Fees	1,200	10,800	1,200	10,800
Sludge Disposal Costs	-	11,000	-	12,000
NJ American Water Purchase	-	340,000	-	340,000
Insurance	11,400	17,100	10,400	15,600
Miscellaneous, Unallocated & Training	3,500	3,500	4,000	4,000
Total Cost of Providing Services - Other	\$ 905,532	\$ 764,511	\$ 949,615	\$ 728,860

Prior Year Adopted Appropriations Schedule

Mantua Township Municipal Utilities

FY 2017 Adopted Budget

	Sewer	Water	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 160,177	\$ 160,177					\$ 320,354
Fringe Benefits	120,486	153,346					273,832
Total Administration - Personnel	280,663	313,523	-	-	-	-	594,186
<i>Administration - Other (List)</i>							
See attached schedule	157,920	178,080					336,000
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	157,920	178,080	-	-	-	-	336,000
Total Administration	438,583	491,603	-	-	-	-	930,186
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	156,733	207,305					364,038
Fringe Benefits	138,917	176,803					315,720
Total COPS - Personnel	295,650	384,108	-	-	-	-	679,758
<i>Cost of Providing Services - Other (List)</i>							
See attached schedule	949,615	728,860					1,678,475
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	949,615	728,860	-	-	-	-	1,678,475
Total Cost of Providing Services	1,245,265	1,112,968	-	-	-	-	2,358,233
Total Principal Payments on Debt Service in Lieu of Depreciation	175,000	115,602	-	-	-	-	290,602
Total Operating Appropriations	1,858,848	1,720,173	-	-	-	-	3,579,021
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	59,950	45,275	-	-	-	-	105,225
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	151,000	374,000					525,000
Municipality/County Appropriation	92,942	86,009					178,951
Other Reserves							-
Total Non-Operating Appropriations	303,892	505,284	-	-	-	-	809,176
TOTAL APPROPRIATIONS	2,162,740	2,225,457	-	-	-	-	4,388,197
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,162,740	2,225,457	-	-	-	-	4,388,197
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	92,942	86,009	-	-	-	-	178,951
Other	131,522						131,522
Total Unrestricted Net Position Utilized	224,464	86,009	-	-	-	-	310,473
TOTAL NET APPROPRIATIONS	\$ 1,938,276	\$ 2,139,448	\$ -	\$ -	\$ -	\$ -	\$ 4,077,724

* 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 \$ 92,942.40 \$ 86,008.65 \$ - \$ - \$ - \$ - \$ 178,951.05

Debt Service Schedule - Principal

Mantua Township Municipal Utilities

If Authority has no debt X this box

	<i>Fiscal Year Ending in</i>						Total Principal Outstanding		
	Adopted Budget Year 2017	Proposed Budget Year 2018	2019	2020	2021	2022		2023	Thereafter
<i>Sewer</i>									
2009 Revenue Bonds	\$ 175,000	\$ 180,000	\$ 190,000	\$ 195,000	\$ 200,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 1,425,000
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	175,000	180,000	190,000	195,000	200,000	210,000	220,000	230,000	1,425,000
<i>Water</i>									
2008 NJEIT Fund	60,602	58,940	60,300	61,418	59,257	60,119	60,814	94,945	455,793
2008 NJEIT Trust	55,000	55,000	60,000	65,000	65,000	70,000	75,000	430,000	820,000
Type in Issue Name									
Type in Issue Name									
Total Principal	115,602	113,940	120,300	126,418	124,257	130,119	135,814	524,945	1,275,793
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 290,602	\$ 293,940	\$ 310,300	\$ 321,418	\$ 324,257	\$ 340,119	\$ 355,814	\$ 754,945	\$ 2,700,793

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

	<u>Moody's</u>	<u>Fitch</u>	<u>Standard & Poors</u>
Bond Rating	A3	N/A	AA
Year of Last Rating	2013	2014	

Net Position Reconciliation

Mantua Township Municipal Utilities

For the Period October 1, 2017 to September 30, 2018

FY 2018 Proposed Budget

	Sewer	Water	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)	\$ 3,838,511	\$ 5,620,653					\$ 9,459,164
Less: Invested in Capital Assets, Net of Related Debt (1)	3,514,752	5,015,274					8,530,026
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)	660,162	552,485					1,212,647
Total Unrestricted Net Position (1)	(336,403)	52,894	-	-	-	-	(283,509)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,177,386	1,177,387					2,354,773
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	111,941	111,940					223,881
Plus: Estimated Income (Loss) on Current Year Operations (2)	220,384	626,772					847,156
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,173,308	1,968,993	-	-	-	-	3,142,301
Unrestricted Net Position Utilized to Balance Proposed Budget	157,847	3,514	-	-	-	-	161,361
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	93,507	90,649	-	-	-	-	184,156
Total Unrestricted Net Position Utilized in Proposed Budget	251,354	94,163	-	-	-	-	345,517
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
(4)	\$ 921,954	\$ 1,874,830	\$ -	\$ -	\$ -	\$ -	\$ 2,796,784

(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 \$ 93,507 \$ 90,649 \$ - \$ - \$ - \$ 184,157
 (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.

2017
MANTUA
TOWNSHIP
MUNICIPAL
UTILITIES
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2017 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

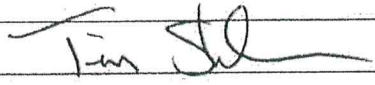
MANTUA TOWNSHIP MUNICIPAL UTILITIES

FISCAL YEAR: FROM: OCTOBER 1, 2017 TO: SEPTEMBER 30, 2018

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Mantua Township Municipal Utilities Authority, on the 15th day of August, 2017.

OR

It is hereby certified that the governing body of the _____ Authority have elected **NOT** to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s): _____

Officer's Signature:			
Name:	Tim Sheehan		
Title:	Secretary		
Address:	397 Main Street Mantua, NJ 08051		
Phone Number:	856-468-1111	Fax Number:	856-464-0034
E-mail address			

2017 CAPITAL BUDGET/PROGRAM MESSAGE

Mantua Township Utilities Authority

FISCAL YEAR: FROM: OCTOBER 1, 2017 TO: SEPTEMBER 30, 2018

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?

The MUA has coordinated the Streets Program portion of the plan with the Township. The County part of this question is not applicable.

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

The engineer is in the design stage of all included projects, where necessary.

3. Has a long-term (10-20 years) infrastructure needs assessment or other capital plan with a horizon beyond six years been prepared?

Yes, the MUA has developed such an assessment.

4. Describe the projected impact of the proposed capital projects, including impact on the schedule of rates, fees, and service charges and the impact on current and future year's schedules.

The proposed program is not anticipated to have an impact on user charges in the proposed budget year or future years.

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.

N/A

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.

N/A

Add additional sheets if necessary.

Proposed Capital Budget

Mantua Township Municipal Utilities
For the Period October 1, 2017 to September 30, 2018

	Estimated Total Cost	<i>Funding Sources</i>			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants
<i>Sewer</i>					
Safety Equipment	\$ 15,000		\$ 15,000		
Construction	35,000		35,000		
Utility Trucks	85,000		85,000		
See attached schedule	786,000		36,000	750,000	
Total	921,000	-	171,000	750,000	-
<i>Water</i>					
Utility Trucks	85,000		\$ 85,000		
Rehab of Water System	200,000		200,000		
Computer Upgrades	54,000		54,000		
See attached schedule	2,794,495			2,794,495	
Total	3,133,495	-	339,000	2,794,495	-
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 4,054,495	\$ -	\$ 510,000	\$ 3,544,495	\$ -

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

Mantua Township Municipal Utilities
 For the Period October 1, 2017 to September 30, 2018

		<i>Funding Sources</i>				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Computer Upgrades	\$ 36,000		\$ 36,000			
Sewer Extension	750,000			750,000		
Type in Description	-					
Type in Description	-					
Total	786,000	-	36,000	750,000	-	-
<i>Water</i>						
Water Wells Rehab	1,489,465			\$ 1,489,465		
Tank Rehab	1,305,030			1,305,030		
Type in Description	-					
Type in Description	-					
Total	2,794,495	-	-	2,794,495	-	-

5 Year Capital Improvement Plan

Mantua Township Municipal Utilities

For the Period October 1, 2017 to September 30, 2018

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2018	2019	2020	2021	2022	2023
<i>Sewer</i>							
Safety Equipment	\$ 15,000	\$ 15,000					
Construction	35,000	35,000					
Utility Trucks	85,000	85,000					
See attached schedule	786,000	786,000					
Total	921,000	921,000					
<i>Water</i>							
Utility Trucks	85,000	85,000					
Rehab of Water System	200,000	200,000					
Computer Upgrades	54,000	54,000					
See attached schedule	2,794,495	2,794,495					
Total	3,133,495	3,133,495					
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-					
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-					
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-					
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-					
TOTAL	\$ 4,054,495	\$ 4,054,495	\$ -	\$ -	\$ -	\$ -	\$ -

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

Mantua Township Municipal Utilities

For the Period October 1, 2017 to September 30, 2018

	Estimated Total Cost	Fiscal Year Beginning in				
		Current Budget Year 2018	2019	2020	2021	2022
<i>Sewer</i>						
Computer Upgrades	\$ 36,000	\$ 36,000				
Sewer Extension	750,000	750,000				
Type in Description	-					
Type in Description	-					
Total	786,000	786,000	-	-	-	-
<i>Water</i>						
Water Wells Rehab	1,489,465	\$ 1,489,465				
Tank Rehab	1,305,030	1,305,030				
Type in Description	-					
Type in Description	-					
Total	2,794,495	2,794,495	-	-	-	-

5 Year Capital Improvement Plan Funding Sources

Mantua Township Municipal Utilities

For the Period October 1, 2017 to September 30, 2018

		<i>Funding Sources</i>				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Safety Equipment	\$ 15,000		\$ 15,000			
Construction	35,000		35,000			
Utility Trucks	85,000		85,000			
See attached schedule	786,000		36,000	750,000		
Total	921,000	-	171,000	750,000	-	-
<i>Water</i>						
Utility Trucks	85,000		\$ 85,000			
Rehab of Water System	200,000		200,000			
Computer Upgrades	54,000		54,000			
See attached schedule	2,794,495			2,794,495		
Total	3,133,495	-	339,000	2,794,495	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ 4,054,495	\$ -	\$ 510,000	\$ 3,544,495	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 4,054,495					
Balance check		- <i>If amount is other than zero, verify that projects listed above match projects listed on CB-4.</i>				

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

Mantua Township Municipal Utilities
 For the Period October 1, 2017 to September 30, 2018

		<i>Funding Sources</i>				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Computer Upgrades	\$ 36,000		\$ 36,000			
Sewer Extension	750,000			750,000		
Type in Description	-					
Type in Description	-					
Total	786,000	-	36,000	750,000	-	-
<i>Water</i>						
Water Wells Rehab	1,489,465			\$ 1,489,465		
Tank Rehab	1,305,030			1,305,030		
Type in Description	-					
Type in Description	-					
Total	2,794,495	-	-	2,794,495	-	-