

Authority Budget of:

Mantua Township Municipal Utilities

State Filing Year

2019

For the Period:

October 1, 2019

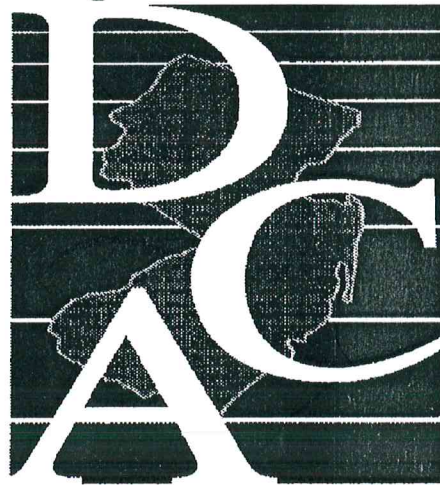
to

September 30, 2020

www.mantuamua.com

Authority Web Address

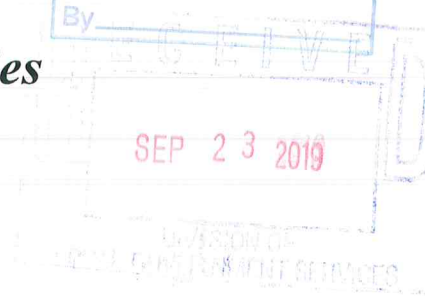
Department Of



**Community
Affairs**

APPROVED COPY

Division of Local Government Services



RESOLUTION NO. 2019-37

RECEIVED
SEP 23 2019

**RESOLUTION OF THE MANTUA TOWNSHIP
MUNICIPAL UTILITIES AUTHORITY RATIFYING THE LATE INTRODUCTION AND
SUBMISSION OF THE 2019-2020 SEWER AND WATER OPERATIONS BUDGETS**

WHEREAS, the regulatory deadline for introduction of Authority's Budget for the fiscal year 2019-2020 (October 1, 2019 to September 30, 2020) is 2 months prior to the beginning of the Authority's fiscal year, and

WHEREAS, the due to the timing of the receipt of the Authority's Audit Report for the fiscal year ended September 30, 2018, and the timing of the Authority's regular monthly meetings, certain information necessary for the completion of the fiscal year 2019-2020 budget (October 1, 2019 to September 30, 2020) was not available to timely prepare and introduce a complete and accurate budget, and

WHEREAS, said Sewer and Water Operations Budgets are each now ready for introduction and are being introduced at the September 17, 2019 meeting of the Authority;

NOW, THEREFORE, BE IT RESOLVED by the members of the Mantua Township Municipal Utilities Authority as follows:

1. The above recitals are incorporated herein.
2. The Board authorizes the late introduction and submission of the Sewer and Water Operations Budgets of the Mantua Township Municipal Utilities Authority for the Fiscal Year October 1, 2019 to September 30, 2020.

DULY ADOPTED at the Meeting of the Mantua Township Municipal Utilities Authority held on September 17, 2019.

**The Mantua Township
Municipal Utilities Authority**

By: Thomas D. Gregg
Thomas D. Gregg, Chairperson

ATTEST:

Tim Sheehan
Tim Sheehan, Secretary

Resolution 2019-37

Governing Body

Recorded Vote

Member:		Motion	Second	Aye	Nay	Abstain	Absent
Thomas D. Gregg	Chairman			✓			
Charles W. Burkett	Vice Chair	✓		✓			
Mario Diliscandro	Treasurer						✓
Tim Sheehan	Secretary			✓			
Vincent Voltaggio	Engineering Coordinator						✓
Howard Bruner	Alternate #1			✓			
John Parks	Alternate #2		✓	✓			

2019 AUTHORITY BUDGET

Certification Section

2019

MANTUA TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM October 1, 2019 TO September 30, 2020

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 9/27/2019

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: _____

2019 PREPARER'S CERTIFICATION


MANTUA TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: October 1, 2019 TO: September 30, 2020

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

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

Preparer's Signature:			
Name:	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		

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
- Budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- The 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
- 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



Resolution # 2019-38

2019 AUTHORITY BUDGET RESOLUTION MANTUA TOWNSHIP MUNICIPAL UTILITIES

FISCAL YEAR: FROM: October 1, 2019 **TO:** September 30,
2020

WHEREAS, the Annual Budget and Capital Budget for the Mantua Township Municipal Utilities Authority for the fiscal year beginning, October 1, 2019 and ending, September 30, 2020 has been presented before the governing body of the Mantua Township Municipal Utilities Authority at its open public meeting of September 17, 2019; and

WHEREAS, the Annual Water Operations Budget as introduced reflects Total Revenues of \$2,230,458, Total Appropriations, including any Accumulated Deficit if any, of \$2,382,650 and Total Unrestricted Net Position utilized of \$152,192; and

WHEREAS, the Water Operations Capital Budget as introduced reflects Total Capital Appropriations of \$256,500 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the Annual Sewer Operations Budget as introduced reflects Total Revenues of \$2,063,082, Total Appropriations, including any Accumulated Deficit if any, of \$2,228,034 and Total Unrestricted Net Position utilized of \$164,952; and

WHEREAS, the Sewer Operations Capital Budget as introduced reflects Total Capital Appropriations of \$12,198,500 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Mantua Township Municipal Utilities Authority, at an open public meeting held on September 17, 2019 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Mantua Township Municipal Utilities Authority for the fiscal year beginning, October 1, 2019 and ending, September 30, 2020 is hereby approved; and

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

2019 AUTHORITY BUDGET
Narrative and Information Section

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

MANTUA TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY BUDGET

FISCAL YEAR: FROM: October 1, 2019 TO: September 30,
2020

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

1. Complete a brief statement on the 2019/2019-2020 proposed Annual Budget and make comparison to the 2018/2018-2019 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 revenue:

Sewer rental revenue includes 244 new units due to new hospital.

With respect to appropriations:

Salaries increased due to raises, fringe benefits decreased due to retirement of employee in prior year.

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 with the exception of sewer rental revenue includes 244 new units due to new hospital.

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.

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 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 2019/2019-2020 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 Net Position Reconciliation (F-8) shows the projected unrestricted net position at the end of the year. This reconciliation takes into account the adjustments required by the State for GASB 68 and GASB 75. As a result, there is no deficit in the projected net position.

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 2019

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

Name of Authority:	Mantua Township Municipal Utilities Authority		
Federal ID Number:	22-2304284		
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 W. 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: TO:

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

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2017 or 2018) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: **14**
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2017 or 2018) Transmittal of Wage and Tax Statements: **\$670,127**
- 3) Provide the number of regular voting members of the governing body: **5**
- 4) Provide the number of alternate voting members of the governing body: **2**
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? **No** *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (**Most Recent Filing that March 31, 2018 or 2019 deadline has passed 2018 or 2019**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) **Yes** **If "no,"** provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? **No** *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? **No**
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? **No**
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? **No***If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. **No** *If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.*
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authorities procedures for all employees.**

The compensation for all Board members was established by Ordinance of the Township of Mantua and is currently set at a \$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: 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. (If no bonded Debt answer is Not Applicable)*
- 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, 2019 TO: September 30,
2020**

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: (Use the Most Recent W-2 available 2017 or 2018. 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, 2019, the most recent W-2 and 1099 should be used 2018 or 2017 (60 days prior to start of budget year is November 1, 2018, with 2017 being the most recent calendar year ended), and for fiscal years ending June 30, 2019, the calendar year 2018 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2018, with 2018 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, 2019 to September 30, 2020

Position (Can Check more than 1 Column for each person)
 Reportable Compensation from Authority (W-2/1099)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
Name	Title	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former Employee	Average Hours per Week Dedicated to Position	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	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 (1) Entities Listed in Column O	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to 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	
1	Thomas Gregg	2 X	X																
2	Charles Burkett	1 X	X																
3	Mario Dilisciano	1 X	X																
4	Tim Sheehan	2 X	X																
5	Vince Voltaggio	1 X	X																
6	Howard Bruner	1 X	X																
7	John Parks	1 X	X																
8	William Krebs	40	X																
9																			
10																			
11																			
12																			
13																			
14																			
15																			
								\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total:								\$ 122,299	\$ -	\$ -	\$ 26,610	\$ 148,909					\$ 268,816	\$ -	\$ 417,725

(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, 2019 to September 30, 2020

	# 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 Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Actual	Proposed Budget	Actual						
Active Employees - Health Benefits - Annual Cost										
Single Coverage					\$ -	1	\$ 13,808	\$ 13,808	\$ (13,808)	-100.0%
Parent & Child					-			-	-	#DIV/0!
Employee & Spouse (or Partner)	4		27,944		111,776	5	26,147	130,735	(18,959)	-14.5%
Family	6		32,561		195,366	4	37,897	151,588	43,778	28.9%
Employee Cost Sharing Contribution (enter as negative -)					(25,000)			(25,000)	-	0.0%
Subtotal	10				282,142	10		271,131	11,011	4.1%
Commissioners - Health Benefits - Annual Cost										
Single Coverage					-			-	-	#DIV/0!
Parent & Child					-			-	-	#DIV/0!
Employee & Spouse (or Partner)					-			-	-	#DIV/0!
Family					-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)					-			-	-	#DIV/0!
Subtotal	0				-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost										
Single Coverage	1		12,061		12,061	1	18,325	18,325	(6,264)	-34.2%
Parent & Child					-			-	-	#DIV/0!
Employee & Spouse (or Partner)	2		28,219		56,438	2	38,499	76,998	(20,560)	-26.7%
Family	1		27,947		27,947	1	42,376	42,376	(14,429)	-34.0%
Employee Cost Sharing Contribution (enter as negative -)										#DIV/0!
Subtotal	4				96,446	4		137,699	(41,253)	-30.0%
GRAND TOTAL	14				\$ 378,588	14		\$ 408,830	\$ (30,242)	-7.4%

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, 2019

to

September 30, 2020

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 End of Last Issued Audit Report	Dollar Value of		Approved Labor Agreement	Resolution	Individual Employment Agreement
		Accrued	Compensated Absence Liability			
William Krebs	40.2	\$	21,031			X
Susan Novick	38.9		7,578		X	
John Pinizzotto	66.8		16,464		X	
Donald Bonney	190.1		46,337		X	
George DeMaris	92.7		16,607		X	
Michelle Bruner	23.1		6,018		X	
Yvonne DiNardo	39		5,428		X	
Maria Vacarino	34.2		5,305		X	
Kyle Capanna	10.5		1,501		X	
Ray Ledrich	15.5		2,445		X	
Jeff Baker	19.5		6,460		X	
Matt Dalton	10		1,420		X	
Total liability for accumulated compensated absences at beginning of current year		\$	136,594			

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

Schedule of Shared Service Agreements

For the Period October 1, 2019 to September 30, 2020
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 Township MUA	Mantua Township	Payroll and Admin Services		8/18/2015	8/17/2025	\$ 30,000
Mantua Township MUA	Mantua Township	Econ Dev and Redevel Svc		8/18/2015	8/17/2025	included above
Mantua Township MUA	Mantua Township	COAH Services	Admin Agent and Housing Liaison	8/18/2015	8/17/2025	included above
Mantua Township	Mantua Township MUA	Police Services	Traffic control/road closings	8/18/2015	8/17/2025	
Mantua Township	Mantua Township MUA	Equip and Office Space	Dump trucks/temp lighting/office space	8/18/2015	8/17/2025	
Mantua Township	Mantua Township MUA	Public Works Services	Groundskeeping/vehicle maintenance	8/18/2015	8/17/2025	
Mantua Township	Mantua Township MUA	Tax Sale Services		8/18/2015	8/17/2025	
Mantua Township BOE	Mantua Township MUA	Cleaning, Maintenance		3/19/2019	3/19/2023	

If No Shared Services X this Box

2019 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Mantua Township Municipal Utilities
 October 1, 2019 to September 30, 2020

For the Period

	FY 2020 Proposed Budget				FY 2019 Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	N/A	N/A	N/A	Total All Operations		
REVENUES								
Total Operating Revenues	\$ 2,194,550	\$ 2,028,582	\$ -	\$ -	\$ -	\$ 4,132,550	\$ 90,582	2.2%
Total Non-Operating Revenues	35,908	34,500	-	-	-	-	70,408	#DIV/0!
Total Anticipated Revenues	2,230,458	2,063,082	-	-	-	4,132,550	160,990	3.9%
APPROPRIATIONS								
Total Administration	467,110	441,077	-	-	-	922,034	(13,847)	-1.5%
Total Cost of Providing Services	1,253,302	1,385,193	-	-	-	2,520,538	117,957	4.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	248,350	195,000	-	-	-	366,317	77,033	21.0%
Total Operating Appropriations	1,968,762	2,021,270	-	-	-	3,808,889	181,143	4.8%
Total Interest Payments on Debt	58,950	42,200	-	-	-	99,232	1,918	1.9%
Total Other Non-Operating Appropriations	354,938	164,564	-	-	-	510,445	9,057	1.8%
Total Non-Operating Appropriations	413,888	206,764	-	-	-	609,677	10,975	1.8%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	2,382,650	2,228,034	-	-	-	4,418,566	192,118	4.3%
Less: Total Unrestricted Net Position Utilized	152,192	164,952	-	-	-	286,016	31,128	10.9%
Net Total Appropriations	2,230,458	2,063,082	-	-	-	4,132,550	160,990	3.9%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

Mantua Township Municipal Utilities

For the Period October 1, 2019 to September 30, 2020

	FY 2020 Proposed Budget						Total All	FY 2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Sewer	N/A	N/A	N/A	N/A	Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	1,931,204	1,705,437					\$ 3,636,641	\$ 3,636,641	\$ -	0.0%
Business/Commercial	241,400	303,762					545,162	454,580	90,582	19.9%
Industrial	21,946	19,383					41,329	41,329	-	0.0%
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Service Charges	2,194,550	2,028,582					4,223,132	4,132,550	90,582	2.2%
<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!
Total Other Revenue							-	-	-	#DIV/0!
Total Operating Revenues	2,194,550	2,028,582					4,223,132	4,132,550	90,582	2.2%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Type in							-	-	-	#DIV/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							-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	35,908	34,500					70,408	-	70,408	#DIV/0!
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	35,908	34,500					70,408	-	70,408	#DIV/0!
Total Non-Operating Revenues	35,908	34,500					70,408	-	70,408	#DIV/0!
TOTAL ANTICIPATED REVENUES	\$ 2,230,458	\$ 2,063,082	\$ -	\$ -	\$ -	\$ -	\$ 4,293,540	\$ 4,132,550	\$ 160,990	3.9%

Prior Year Adopted Revenue Schedule

Mantua Township Municipal Utilities

	<i>FY 2019 Adopted Budget</i>						Total All Operations
	Water	Sewer	N/A	N/A	N/A	N/A	
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	1,931,204	1,705,437					\$3,636,641
Business/Commercial	241,400	213,180					454,580
Industrial	21,946	19,383					41,329
Intergovernmental							-
Other							-
Total Service Charges	2,194,550	1,938,000	-	-	-	-	4,132,550
<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	2,194,550	1,938,000	-	-	-	-	4,132,550
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Total Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned							-
Penalties							-
Other							-
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	-	-	-	-	-	-	-
TOTAL ANTICIPATED REVENUES	\$ 2,194,550	\$ 1,938,000	\$ -	\$ -	\$ -	\$ -	\$ 4,132,550

Appropriations Schedule

Mantua Township Municipal Utilities

For the Period October 1, 2019 to September 30, 2020

	FY 2020 Proposed Budget						FY 2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 195,611	\$ 195,611					\$ 391,222	\$ 330,614	\$ 60,608	18.3%
Fringe Benefits	111,969	103,996					215,965	262,975	(47,010)	-17.9%
Total Administration - Personnel	307,580	299,607					607,187	593,589	13,598	2.3%
<i>Administration - Other (List)</i>										
See attached schedule	159,530	141,470					301,000	328,445	(27,445)	-8.4%
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	159,530	141,470					301,000	328,445	(27,445)	-8.4%
Total Administration	467,110	441,077					908,187	922,034	(13,847)	-1.5%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	256,283	201,366					457,649	442,827	14,822	3.3%
Fringe Benefits	200,008	157,148					357,156	354,568	2,588	0.7%
Total COPS - Personnel	456,291	358,514					814,805	797,395	17,410	2.2%
<i>Cost of Providing Services - Other (List)</i>										
See attached schedule	797,011	1,026,679					1,823,690	1,723,143	100,547	5.8%
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	797,011	1,026,679					1,823,690	1,723,143	100,547	5.8%
Total Cost of Providing Services	1,253,302	1,385,193					2,638,495	2,520,538	117,957	4.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	248,350	195,000					443,350	366,317	77,033	21.0%
Total Operating Appropriations	1,968,762	2,021,270					3,990,032	3,808,889	181,143	4.8%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	58,950	42,200					101,150	99,232	1,918	1.9%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve	256,500	63,500					320,000	320,000	-	0.0%
Municipality/County Appropriation	98,438	101,064					199,502	190,445	9,057	4.8%
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	413,888	206,764					620,652	609,677	10,975	1.8%
TOTAL APPROPRIATIONS	2,382,650	2,228,034					4,610,684	4,418,566	192,118	4.3%
ACCUMULATED DEFICIT							-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,382,650	2,228,034					4,610,684	4,418,566	192,118	4.3%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	98,438	101,064					199,502	190,445	9,057	4.8%
Other	53,754	63,888					117,642	95,571	22,071	23.1%
Total Unrestricted Net Position Utilized	152,192	164,952					317,144	286,016	31,128	10.9%
TOTAL NET APPROPRIATIONS	\$ 2,230,458	\$ 2,063,082	\$ -	\$ -	\$ -	\$ -	\$ 4,293,540	\$ 4,132,550	\$ 160,990	3.9%

* 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 \$ 98,438.10 \$ 101,063.50 \$ - \$ - \$ - \$ - \$ 199,501.60

Mantua Township Municipal Utilities Authority
Appropriations Supporting Schedule
Budget Year 10-1-18 through 9-30-19

	Appropriations (Proposed)		Appropriations (Curr. Adopted)	
	Water	Sewer	Water	Sewer
Administration - Other :				
Office Supplies	\$ 15,370	\$ 13,630	\$ 17,755	\$ 15,745
Office Equipment	1,060	940	1,060	940
Data Processing	8,745	7,755	8,745	7,755
Professional Services	124,550	110,450	124,550	110,450
Insurance (Office & Misc)	265	235	265	235
Travel, Meetings, Dues, etc	6,360	5,640	5,300	4,700
Maintenance	1,060	940	1,060	940
Rent	1,060	940	1,060	940
Other Fees			24,945	
Other	1,060	940	1,060	940
Total Administration - Other	\$ 159,530	\$ 141,470	\$ 185,800	\$ 142,645
Cost of Providing Services - Other:				
Inventory (Supplies)	\$ 3,500	\$ 1,500	\$ 7,000	\$ 3,000
Chemicals	25,500	4,500	29,750	5,250
Electric	135,000	15,000	157,500	17,500
Transportation	20,000	20,000	20,000	20,000
Telephone	11,050	1,950	11,050	1,950
Rent	960	640	960	640
G.C.U.A. Treatment		936,090		848,043
System Maintenance	68,601	11,399	64,851	10,149
Meters Maintenance	80,000		66,000	
Hydrant Maintenance	5,000		3,000	
Station Maintenance	60,000	20,000	45,000	15,000
Shop & Lab Fees	18,000	2,000	10,800	1,200
Sludge Disposal Costs	10,000		11,000	
NJ American Water Purchase	340,000		340,000	
Insurance	17,400	11,600	17,100	11,400
Miscellaneous, Unallocated & Training	2,000	2,000	2,500	2,500
Total Cost of Providing Services - Other	\$ 797,011	\$ 1,026,679	\$ 786,511	\$ 936,632

Prior Year Adopted Appropriations Schedule

Mantua Township Municipal Utilities

	<i>FY 2019 Adopted Budget</i>						Total All
	Water	Sewer	N/A	N/A	N/A	N/A	Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 165,307	\$ 165,307					\$ 330,614
Fringe Benefits	135,240	127,735					262,975
Total Administration - Personnel	300,547	293,042	-	-	-	-	593,589
<i>Administration - Other (List)</i>							
See attached schedule	185,800	142,645					328,445
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	185,800	142,645	-	-	-	-	328,445
Total Administration	486,347	435,687	-	-	-	-	922,034
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	247,983	194,844					442,827
Fringe Benefits	198,559	156,009					354,568
Total COPS - Personnel	446,542	350,853	-	-	-	-	797,395
<i>Cost of Providing Services - Other (List)</i>							
See attached schedule	786,511	936,632					1,723,143
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	786,511	936,632	-	-	-	-	1,723,143
Total Cost of Providing Services	1,233,053	1,287,485	-	-	-	-	2,520,538
Total Principal Payments on Debt Service in Lieu of Depreciation	176,317	190,000	-	-	-	-	366,317
Total Operating Appropriations	1,895,717	1,913,172	-	-	-	-	3,808,889
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	50,382	48,850	-	-	-	-	99,232
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	256,500	63,500					320,000
Municipality/County Appropriation	94,786	95,659					190,445
Other Reserves							-
Total Non-Operating Appropriations	401,668	208,009	-	-	-	-	609,677
TOTAL APPROPRIATIONS	2,297,385	2,121,181	-	-	-	-	4,418,566
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,297,385	2,121,181	-	-	-	-	4,418,566
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	94,786	95,659	-	-	-	-	190,445
Other	8,049	87,522					95,571
Total Unrestricted Net Position Utilized	102,835	183,181	-	-	-	-	286,016
TOTAL NET APPROPRIATIONS	\$ 2,194,550	\$ 1,938,000	\$ -	\$ -	\$ -	\$ -	\$ 4,132,550

* 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 \$ 94,785.85 \$ 95,658.60 \$ - \$ - \$ - \$ - \$ 190,444.45

Debt Service Schedule - Principal

Mantua Township Municipal Utilities

	Fiscal Year Ending in							Total Principal Outstanding	
	Adopted Budget Year 2019	Proposed Budget Year 2020	2021	2022	2023	2024	2025		Thereafter
Water									
2008 NJEIT Fund	\$ 60,300	\$ 61,418	\$ 59,258	\$ 60,119	\$ 60,814	\$ 94,945			\$ 336,554
2008 NJEIT Fund	55,000	59,000	59,000	63,000	67,000	72,000	72,000	240,000	632,000
2018 NJEIT Loan	61,017	127,932	127,932	127,932	127,932	127,932	132,932	1,850,720	2,623,312
Type in Issue Name									
Total Principal	176,317	248,350	246,190	251,051	255,746	294,877	204,932	2,090,720	3,591,866
Sewer									
2009 Revenue Bonds	190,000	195,000	200,000	210,000	220,000	230,000			1,055,000
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	190,000	195,000	200,000	210,000	220,000	230,000			1,055,000
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									
Total Principal	\$ 366,317	\$ 443,350	\$ 446,190	\$ 461,051	\$ 475,746	\$ 524,877	\$ 204,932	\$ 2,090,720	\$ 4,646,866

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

Moody's	Fitch	Standard & Poors
A3	N/A	AA
2013	2014	

Net Position Reconciliation

Mantua Township Municipal Utilities

For the Period October 1, 2019 to September 30, 2020

FY 2020 Proposed Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$4,190,899	\$ 2,101,503					\$6,292,402
Less: Invested in Capital Assets, Net of Related Debt (1)	4,332,073	3,602,155					7,934,228
Less: Restricted for Debt Service Reserve (1)	185,296	205,246					390,542
Less: Other Restricted Net Position (1)	395,896	464,747					860,643
Total Unrestricted Net Position (1)	(722,366)	(2,170,645)					(2,893,011)
Less: Designated for Non-Operating Improvements & Repairs							
Less: Designated for Rate Stabilization							
Less: Other Designated by Resolution							
Plus: Accrued Unfunded Pension Liability (1)	832,830	832,829					
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	1,452,942	1,452,942					1,665,659
Plus: Estimated Income (Loss) on Current Year Operations (2)	365,276	370,426					2,905,884
Plus: Other Adjustments (attach schedule)	768,346	768,347					735,702
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	2,697,028	1,253,899					1,536,693
Unrestricted Net Position Utilized to Balance Proposed Budget	53,754	63,888					3,950,927
Unrestricted Net Position Utilized in Proposed Capital Budget							117,642
Appropriation to Municipality/County (3)	98,438	101,064					
Total Unrestricted Net Position Utilized in Proposed Budget	152,192	164,952					199,502
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$2,544,836	\$ 1,088,947	\$ -	\$ -	\$ -	\$ -	\$3,633,783

- (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
- (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.

2019

MANTUA TOWNSHIP MUNICIPAL UTILITIES

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

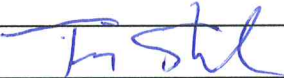
MANTUA TOWNSHIP MUNICIPAL UTILITIES

FISCAL YEAR: FROM: October 1, 2019 **TO:** September 30, 2020

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 17th day of September, 2019.

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			

2019 CAPITAL BUDGET/PROGRAM MESSAGE

MANTUA TOWNSHIP MUNICIPAL UTILITIES Authority

FISCAL YEAR: FROM: October 1, 2019 TO: September 30,
2020

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program?

The MUA has coordinated the streets program portion of the plan with the Township. The extension projects have received approval from the County.

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 may have an impact on user charges in future years. A review of the fee structure is anticipated.

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, 2019 to September 30, 2020

		<i>Funding Sources</i>				
Estimated Total		Unrestricted Net	Renewal & Replacement	Debt	Capital Grants	Other
Cost		Position Utilized	Reserve	Authorization		Sources
<i>Water</i>						
Utility & Pickup Trucks	\$ 32,500		\$ 32,500			
Rehab of Water System	200,000		200,000			
New PCs and Server	24,000		24,000			
Type in Description	-					
Total	256,500	-	256,500	-	-	-
<i>Sewer</i>						
Sewer Main Replacement	7,500,000			\$ 7,500,000		
Rebuild Pump House & Bypasses	135,000			135,000		
System Improvements	4,500,000			4,500,000		
Safety Equipment/Trucks/PCS	63,500		63,500			
Total	12,198,500	-	63,500	12,135,000	-	-
<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	\$ 12,455,000	\$ -	\$ 320,000	\$ 12,135,000	\$ -	\$ -

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.

5 Year Capital Improvement Plan

Mantua Township Municipal Utilities
 For the Period October 1, 2019 to September 30, 2020

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					
		Year 2020	2021	2022	2023	2024	2025
Water							
Utility & Pickup Trucks	\$ 32,500	\$ 32,500					
Rehab of Water System	200,000	200,000					
New PCs and Server	24,000	24,000					
Water Infrastructure Center City	7,500,000	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total	7,756,500	256,500	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Sewer							
Sewer Main Replacement	15,000,000	7,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Rebuild Pump House & Bypass	135,000	135,000					
System Improvements	4,500,000	4,500,000					
Safety Equipment/Trucks/PCS	63,500	63,500					
Total	19,698,500	12,198,500	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
N/A							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 27,455,000	\$ 12,455,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000

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

5 Year Capital Improvement Plan Funding Sources

Mantua Township Municipal Utilities
 For the Period October 1, 2019 to September 30, 2020

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Water</i>					
Utility & Pickup Trucks	\$ 32,500		\$ 32,500		
Rehab of Water System	200,000		200,000		
New PCs and Server	24,000		24,000		
Water Infrastructure Center Cit	7,500,000				
Total	7,756,500	-	256,500	7,500,000	-
<i>Sewer</i>					
Sewer Main Replacement	15,000,000			\$15,000,000	
Rebuild Pump House & Bypass	135,000			135,000	
System Improvements	4,500,000			4,500,000	
Safety Equipment/Trucks/PCS	63,500				
Total	19,698,500	-	63,500	19,635,000	-
<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	\$ 27,455,000	-	\$ 320,000	\$27,135,000	-
Total 5 Year Plan per CB-4	\$ 27,455,000	-	\$ 320,000	\$27,135,000	-
Balance check					

- If amount is other than zero, verify that projects listed above match projects listed on CB-4.

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