

Authority Budget of:



Mantua Township Municipal Utilities

State Filing Year **2020**

For the Period:

October 1, 2020 to September 30, 2021

www.mantuamua.com

Authority Web Address

APPROVED COPY



Division of Local Government Services

RESOLUTION NO. 2020-30

**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 the Authority's Budget for the fiscal year 2020-2021 (October 1, 2020 to September 30, 2021) is 2 months prior to the beginning of the Authority's fiscal year, and

WHEREAS, due to the timing of the receipt of the Authority's Audit Report for the fiscal year ended September 30, 2019, and the timing of the Authority's regular monthly meetings, certain information necessary for the completion of the fiscal year 2020-2021 budget (October 1, 2020 to September 30, 2021) was not available for the timely preparation and introduction of 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 15, 2020 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, 2020 to September 30, 2021.

DULY ADOPTED at the Meeting of the Mantua Township Municipal Utilities Authority held on September 15, 2020.

**The Mantua Township
Municipal Utilities Authority**

By: _____


Tim Sheehan, Chairman

ATTEST:



John Parks, Secretary

Resolution 2020-30

Governing Body

Recorded Vote

Member:		Motion	Second	Aye	Nay	Abstain	Absent
Tim Sheehan	Chairman			✓			
Mario Dilisciandro	Vice Chair	✓		✓			
Dan Hauss	Treasurer			✓			
John Parks	Secretary			✓			
Vincent Voltaggio	Engineering Coordinator		✓	✓			
Howard Bruner	Alternate						
vacant	Alternate						

2020 (2020-2021) AUTHORITY BUDGET

Certification Section

2020 (2020-2021)

**MANTUA TOWNSHIP MUNICIPAL UTILITIES
AUTHORITY BUDGET**

FISCAL YEAR: FROM October 1, 2020 TO September 30, 2021

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. Cvet CPA, RMA Date: 9/30/2020

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

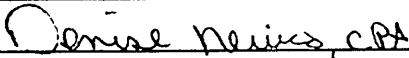
2020 (2020-2021) PREPARER'S CERTIFICATION

MANTUA TOWNSHIP MUNICIPAL UTILITIES AUTHORITY BUDGET

FISCAL YEAR: FROM: October 1, 2020 TO: September 30,
2021

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		

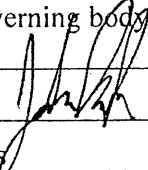
2020 (2020-2021) APPROVAL CERTIFICATION

MANTUA TOWNSHIP MUNICIPAL UTILITIES AUTHORITY BUDGET

FISCAL YEAR: FROM: October 1, 2020 TO: September 30,
2021

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 September, 2020.

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:	John Parks		
Title:	Secretary		
Address:	397 Main Street Mantua, NJ 08051		
Phone Number:	856-468-1111	Fax Number:	856-464-0034
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
- Budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- The complete 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.

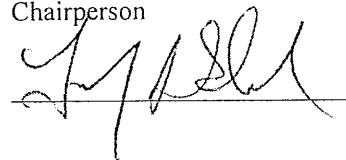
Name of Officer Certifying compliance

Tim Sheehan

Title of Officer Certifying compliance

Chairperson

Signature



Resolution #2020-31

2020 (2020-2021) AUTHORITY BUDGET RESOLUTION MANTUA TOWNSHIP MUNICIPAL UTILITIES

FISCAL YEAR: FROM: October 1, 2020 TO: September 30,
2021

WHEREAS, the Annual Budget and Capital Budget for the Mantua Township Municipal Utilities Authority for the fiscal year beginning, October 1, 2020 and ending, September 30, 2021 has been presented before the governing body of the Mantua Township Municipal Utilities Authority at its open public meeting of September 15, 2020; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 4,290,801, Total Appropriations, including any Accumulated Deficit if any, of \$ 4,751,982 and Total Unrestricted Net Position utilized of \$461,181; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$80,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

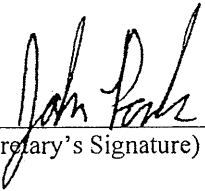
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 15 2020 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, 2020 and ending, September 30, 2021 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Mantua Township Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on October 20, 2020.



 (Secretary's Signature)

9-15-2020
 (Date)

Governing Body Member		Recorded Vote			
		Aye	Nay	Abstain	Absent
Tim Sheehan	Chairperson	✓			
Mario Dilisciandro	Vice Chair	✓			
Dan Hauss	Treasurer	✓			
John Parks	Secretary	✓			
Vince Voltaggio	Engineering Coordinator	✓			
Howard Bruner	1st Alternate				

2020 (2020-2021) AUTHORITY BUDGET

Narrative and Information Section

2020 (2020-2021) AUTHORITY BUDGET MESSAGE & ANALYSIS MANTUA TOWNSHIP MUNICIPAL UTILITIES AUTHORITY BUDGET

FISCAL YEAR: FROM: October 1, 2020 TO: September 30,
2021

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

1. Complete a brief statement on the 2020/2020-2021 proposed Annual Budget and make comparison to the 2019/2019-2020 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

With respect to revenue:

Operating salaries and wages and fringe benefits increased due to the hiring of two new employees.

With respect to appropriations:

Interest on debt decreased due to debt paid down.

Renewal and replacement decreased due to larger projects budgeted in prior year.

Unrestricted net position utilized increased due to Covid-19 and the effects of revenue.

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

Due to Covid-19, service charge rates are not anticipated to increase in the proposed budget. Covid-19 may impact collection of revenue. The MUA has kept the appropriations to a minimum increase and has not budgeted for large projects in the capital budget.

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

Unrestricted net position is being utilized to balance the budget and for the appropriation to the Township.

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

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.

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

The 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 GASB 68 an GASB 75. As a result, there is no deficit in the projected net position.

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

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

There are no planned increases at this time.

AUTHORITY CONTACT INFORMATION 2020 (2020-2021)

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

Chief Financial Officer(1)	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, 2020 TO: September 30, 2021

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 2018 or 2019) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 13
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2018 or 2019) Transmittal of Wage and Tax Statements: \$727,613.38
- 3) Provide the number of regular voting members of the governing body: 5 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) s per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 2 (Maximum is 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, 2019 or 2020 deadline has passed 2019 or 2020) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? No
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NoIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. No If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authorities procedures for all individuals listed on Page N-4 (2 of 2).**

The 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' 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). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? No *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? No *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

**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,
2021**

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 2018 or 2019). 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, 2020, the most recent W-2 and 1099 should be used 2019 or 2018 (60 days prior to start of budget year is November 1, 2019, with 2018 being the most recent calendar year ended), and for fiscal years ending June 30, 2020, the calendar year 2019 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2019, with 2019 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, 2020 to September 30, 2021

A B C D E F G H I J K L M N O P Q R S T
 Position (Can Check more than 1 Column for each person) Reportable Compensation from Authority (W-2/1099)

	Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former Employee	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) See note below	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
1	Tim Sheehan	Chairperson	2	X	X				\$ 133,725				\$ 133,725	Gloucester County	Risk Manager		\$ 103,304		\$ 103,305
2	Mario DiLisclandro	Vice Chair	1	X	X								\$ 0	Gloucester County	Co Library Bd Member				\$ 0
3	Dan Hauss	Treasurer	1	X	X								\$ 0	Mantua Twp Fire	Member				\$ 0
4	John Parks	Secretary	2	X	X								\$ 0	Gloucester County					\$ 0
5	Vince Voltaggio	Engineering Coordin	1	X									\$ 0	Gloucester County	Co Engineer		167,560		167,561
6	Howard Bruner	Alternate #1	1	X									\$ 0	Glou Co Utilities Auth Board Member					\$ 0
7	William Krebs	Executive Director	40	X					133,725		29,098	29,098	\$ 29,098	Gloucester County	Alt Mem Const Bd of Appeals		3,868		166,691
8													\$ 0						\$ 0
9													\$ 0						\$ 0
10													\$ 0						\$ 0
11													\$ 0						\$ 0
12													\$ 0						\$ 0
13													\$ 0						\$ 0
14													\$ 0						\$ 0
15													\$ 0						\$ 0
									\$ 133,731	\$ -	\$ -	\$ 29,098	\$ 162,829				\$ 274,732	\$ -	\$ 437,561

(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, 2020 to September 30, 2021

If Not Applicable X this box Below

	Annual Cost		# of Covered Members (Medical & Rx) Proposed	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget						
Active Employees - Health Benefits - Annual Cost								
Single Coverage						\$ -	-	#DIV/0!
Parent & Child	2	22,926	-	45,852	4	45,852	45,852	#DIV/0!
Employee & Spouse (or Partner)	3	25,414	76,242	4	27,944	111,776	(35,534)	-31.8%
Family	5	34,616	173,080	6	32,561	195,366	(22,286)	-11.4%
Employee Cost Sharing Contribution (enter as negative -)			(25,000)			(25,000)	-	0.0%
Subtotal	10		270,174	10		282,142	(11,968)	-4.2%
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	8,558	8,558	1	12,061	12,061	(3,503)	-29.0%
Parent & Child								#DIV/0!
Employee & Spouse (or Partner)	4	15,866	63,464	2	28,219	56,438	7,026	12.4%
Family	1	26,218	26,218	1	27,947	27,947	(1,729)	-6.2%
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	6		98,240	4		96,446	1,794	1.9%
GRAND TOTAL	16		\$ 368,414	14		\$ 378,588	\$ (10,174)	-2.7%

Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)	Yes or No
Is prescription drug coverage provided by the SHBP (Yes or No)? (Place Answer in Box)	Yes or 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, 2020

to

September 30, 2021

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			
	40	\$	23,298			
William Krebs	40	\$	23,298		X	
Maria Vacarino	42		8,819		X	
Susan Novick	35.6		9,056		X	
Ray Ledrich	10.6		1,911		X	
Jeff Baker	25.6		9,791		X	
John Pinizzotto	72.9		19,058		X	
Donald Bonney	198.4		51,286		X	
George DeMaris	97.2		18,462		X	
Matt Dalton	13.3		2,188		X	
Kyle Capanna	10.8		1,870		X	
Michelle Bruner	21.5		7,099		X	
Yvonne DiNardo	47.5		9,845		X	
Total liability for accumulated compensated absences at beginning of current year			\$	162,683		

*Legal Basis for Benefit
(check applicable items)*

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

Schedule of Shared Service Agreements

Mantua Township Municipal Utilities
 October 1, 2020 to September 30, 2021

For the Period

If No Shared Services X this Box

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement 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	\$ 32,000
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	

2020 (2020-2021) AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Mantua Township Municipal Utilities
 For the Period October 1, 2020 to September 30, 2021

	FY 2021 Proposed Budget						FY 2020 Adopted Budget	Total All Operations	All Operations	All Operations	All Operations	% 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	Total All Operations	Total All Operations
REVENUES																	
Total Operating Revenues	\$ 2,204,048	\$ 2,086,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,290,801	\$ 4,223,132	\$ 67,669	1.6%						
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	70,408	(70,408)	-100.0%						
Total Anticipated Revenues	2,204,048	2,086,753	-	-	-	-	4,290,801	4,293,540	(2,739)		-0.1%						
APPROPRIATIONS																	
Total Administration	477,898	449,070	-	-	-	-	926,968	908,187	18,781	2.1%							
Total Cost of Providing Services	1,515,606	1,475,838	-	-	-	-	2,991,444	2,638,495	352,949	13.4%							
Total Principal Payments on Debt Service in Lieu of Depreciation	246,190	200,000	-	-	-	-	446,190	443,350	2,840	0.6%							
Total Operating Appropriations	2,239,694	2,124,908	-	-	-	-	4,364,602	3,990,032	374,570	9.4%							
Total Interest Payments on Debt	54,750	34,400	-	-	-	-	89,150	101,150	(12,000)	-11.9%							
Total Other Non-Operating Appropriations	151,985	146,245	-	-	-	-	298,230	519,502	(221,272)	-42.6%							
Total Non-Operating Appropriations	206,735	180,645	-	-	-	-	387,380	620,652	(233,272)	-37.6%							
Accumulated Deficit	-	-	-	-	-	-	-	-	-	-	#DIV/0!						
Total Appropriations and Accumulated Deficit	2,446,429	2,305,553	-	-	-	-	4,751,982	4,610,684	141,298	3.1%							
Less: Total Unrestricted Net Position Utilized	242,381	218,800	-	-	-	-	461,181	317,144	144,037	45.4%							
Net Total Appropriations	2,204,048	2,086,753	-	-	-	-	4,290,801	4,293,540	(2,739)		-0.1%						
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!						

Revenue Schedule

Mantua Township Municipal Utilities

For the Period October 1, 2020 to September 30, 2021

	FY 2021 Proposed Budget						Total All	FY 2020 Adopted	Budget	\$ Increase (Decrease)	% Increase (Decrease)
	Water	Sewer	N/A	N/A	N/A	N/A	Operations	Total All Operations	All Operations	Proposed vs. Adopted	Proposed vs. Adopted
								Total All Operations	All Operations	All Operations	All Operations
OPERATING REVENUES											
<i>Service Charges</i>											
Residential	1,938,720	1,754,341					\$ 3,693,061	\$ 3,636,641	\$ 56,420	1.6%	
Business/Commercial	242,438	312,473					554,911	545,162	9,749	1.8%	
Industrial	22,890	19,939					42,829	41,329	1,500	3.6%	
Intergovernmental							-	-	-	#DIV/0!	
Other							-	-	-	#DIV/0!	
Total Service Charges	2,204,048	2,086,753	-	-	-	-	4,290,801	4,223,132	67,669	1.6%	
<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	2,204,048	2,086,753	-	-	-	-	4,290,801	4,223,132	67,669	1.6%	
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							-	70,408	(70,408)	-100.0%	
Penalties							-	-	-	#DIV/0!	
Other							-	-	-	#DIV/0!	
Total Interest	-	-	-	-	-	-	70,408	(70,408)	-	-100.0%	
Total Non-Operating Revenues	-	-	-	-	-	-	70,408	(70,408)	-	-100.0%	
TOTAL ANTICIPATED REVENUES	\$ 2,204,048	\$ 2,086,753	\$ -	\$ -	\$ -	\$ -	\$ 4,290,801	\$ 4,293,540	\$ (2,739)	-0.1%	

Prior Year Adopted Revenue Schedule

Mantua Township Municipal Utilities

FY 2020 Adopted Budget

	Water	Sewer	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	1,931,204	1,705,437					\$ 3,636,641
Business/Commercial	241,400	303,762					545,162
Industrial	21,946	19,383					41,329
Intergovernmental							-
Other							-
Total Service Charges	2,194,550	2,028,582	-	-	-	-	4,223,132
<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)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	2,194,550	2,028,582	-	-	-	-	4,223,132
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	35,908	34,500					70,408
Penalties							-
Other							-
Total Interest	35,908	34,500	-	-	-	-	70,408
Total Non-Operating Revenues	35,908	34,500	-	-	-	-	70,408
TOTAL ANTICIPATED REVENUES	\$ 2,230,458	\$ 2,063,082	\$ -	\$ -	\$ -	\$ -	\$ 4,293,540

Appropriations Schedule

Mantua Township Municipal Utilities

For the Period October 1, 2020 to September 30, 2021

FY 2021 Proposed Budget

	FY 2021 Proposed Budget						Total All	FY 2020 Adopted	\$ Increase (Decrease)	% Increase (Decrease)
	Water	Sewer	N/A	N/A	N/A	N/A	Operations	Budget	Proposed vs. Adopted	Proposed vs. Adopted
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 201,301	\$ 201,301				\$ 402,602	\$ 391,222	\$ 11,380	2.9%	
Fringe Benefits	113,122	107,709				220,831	215,965	4,866	2.3%	
Total Administration - Personnel	314,423	309,010	-	-	-	623,433	607,187	16,246	2.7%	
<i>Administration - Other (List)</i>										
See attached schedule	163,475	140,060				303,535	301,000	2,535	0.8%	
Type in Description						-	-	-	#DIV/0!	
Type in Description						-	-	-	#DIV/0!	
Type in Description						-	-	-	#DIV/0!	
Miscellaneous Administration*						-	-	-	#DIV/0!	
Total Administration - Other	163,475	140,060	-	-	-	303,535	301,000	2,535	0.8%	
Total Administration	477,898	449,070	-	-	-	926,968	908,187	18,781	2.1%	
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	320,984	252,202				573,186	457,649	115,537	25.2%	
Fringe Benefits	217,122	176,324				393,446	357,156	36,290	10.2%	
Total COPS - Personnel	538,106	428,526	-	-	-	966,632	814,805	151,827	18.6%	
<i>Cost of Providing Services - Other (List)</i>										
See attached schedule	977,500	1,047,312				2,024,812	1,823,690	201,122	11.0%	
Type in Description						-	-	-	#DIV/0!	
Type in Description						-	-	-	#DIV/0!	
Type in Description						-	-	-	#DIV/0!	
Miscellaneous COPS*						-	-	-	#DIV/0!	
Total COPS - Other	977,500	1,047,312	-	-	-	2,024,812	1,823,690	201,122	11.0%	
Total Cost of Providing Services	1,515,606	1,475,838	-	-	-	2,991,444	2,638,495	352,949	13.4%	
Total Principal Payments on Debt Service in Lieu of Depreciation	246,190	200,000	-	-	-	446,190	443,350	2,840	0.6%	
Total Operating Appropriations	2,239,694	2,124,908	-	-	-	4,364,602	3,990,032	374,570	9.4%	
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	54,750	34,400	-	-	-	89,150	101,150	(12,000)	-11.9%	
Operations & Maintenance Reserve						-	-	-	#DIV/0!	
Renewal & Replacement Reserve	40,000	40,000				80,000	320,000	(240,000)	-75.0%	
Municipality/County Appropriation	111,985	106,245				218,230	199,502	18,728	9.4%	
Other Reserves						-	-	-	#DIV/0!	
Total Non-Operating Appropriations	206,735	180,645	-	-	-	387,380	620,652	(233,272)	-37.6%	
TOTAL APPROPRIATIONS	2,446,429	2,305,553	-	-	-	4,751,982	4,610,684	141,298	3.1%	
ACCUMULATED DEFICIT						-	-	-	#DIV/0!	
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,446,429	2,305,553	-	-	-	4,751,982	4,610,684	141,298	3.1%	
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	111,985	106,245	-	-	-	218,230	199,502	18,728	9.4%	
Other	130,396	112,555				242,951	117,642	125,309	106.5%	
Total Unrestricted Net Position Utilized	242,381	218,800	-	-	-	461,181	317,144	144,037	45.4%	
TOTAL NET APPROPRIATIONS	\$ 2,204,048	\$ 2,086,753	\$ -	\$ -	\$ -	\$ 4,290,801	\$ 4,293,540	\$ (2,739)	-0.1%	

* 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 \$ 111,984.70 \$ 106,245.40 \$ - \$ - \$ - \$ - \$ 218,230.10

Mantua Township Municipal Utilities Authority
 Appropriations Supporting Schedule
 Budget Year 10-1-20 through 9-30-21

	Appropriations (Proposed)		Appropriations (Curr. Adopted)	
	Water	Sewer	Water	Sewer
Administration - Other :				
Office Supplies	\$ 14,840	\$ 13,160	\$ 15,370	\$ 13,630
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	5,300	4,700	6,360	5,640
Maintenance	1,060	940	1,060	940
Rent	1,060	940	1,060	940
Other Fees	5,535			
Other	1,060	940	1,060	940
Total Administration - Other	\$ 163,475	\$ 140,060	\$ 159,530	\$ 141,470
Cost of Providing Services - Other:				
Inventory (Supplies)	\$ 3,500	\$ 1,500	\$ 3,500	\$ 1,500
Chemicals	25,500	4,500	25,500	4,500
Electric	156,750	8,250	135,000	15,000
Transportation	20,000	20,000	20,000	20,000
Telephone	12,750	2,250	11,050	1,950
Rent	1,200	800	960	640
G.C.U.A. Treatment		954,812		936,090
System Maintenance	175,000	25,000	68,601	11,399
Meters Maintenance	120,000		80,000	
Hydrant Maintenance	5,000		5,000	
Station Maintenance	75,000	15,000	60,000	20,000
Shop & Lab Fees	10,800	1,200	18,000	2,000
Sludge Disposal Costs	7,000		10,000	
NJ American Water Purchase	345,000		340,000	
Insurance	18,000	12,000	17,400	11,600
Miscellaneous, Unallocated & Training	2,000	2,000	2,000	2,000
Total Cost of Providing Services - Other	\$ 977,500	\$ 1,047,312	\$ 797,011	\$ 1,026,679

Prior Year Adopted Appropriations Schedule

Mantua Township Municipal Utilities

	<i>FY 2020 Adopted Budget</i>						Total All Operations
	Water	Sewer	N/A	N/A	N/A	N/A	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 195,611	\$ 195,611					\$ 391,222
Fringe Benefits	111,969	103,996					215,965
Total Administration - Personnel	307,580	299,607	-	-	-	-	607,187
<i>Administration - Other (List)</i>							
See attached schedule	159,530	141,470					301,000
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	159,530	141,470	-	-	-	-	301,000
Total Administration	467,110	441,077	-	-	-	-	908,187
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	256,283	201,366					457,649
Fringe Benefits	200,008	157,148					357,156
Total COPS - Personnel	456,291	358,514	-	-	-	-	814,805
<i>Cost of Providing Services - Other (List)</i>							
See attached schedule	797,011	1,026,679					1,823,690
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	797,011	1,026,679	-	-	-	-	1,823,690
Total Cost of Providing Services	1,253,302	1,385,193	-	-	-	-	2,638,495
Total Principal Payments on Debt Service in Lieu of Depreciation	248,350	195,000	-	-	-	-	443,350
Total Operating Appropriations	1,968,762	2,021,270	-	-	-	-	3,990,032
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	58,950	42,200	-	-	-	-	101,150
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	256,500	63,500					320,000
Municipality/County Appropriation	98,438	101,064					199,502
Other Reserves							-
Total Non-Operating Appropriations	413,888	206,764	-	-	-	-	620,652
TOTAL APPROPRIATIONS	2,382,650	2,228,034	-	-	-	-	4,610,684
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,382,650	2,228,034	-	-	-	-	4,610,684
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	98,438	101,064	-	-	-	-	199,502
Other	53,754	63,888					117,642
Total Unrestricted Net Position Utilized	152,192	164,952	-	-	-	-	317,144
TOTAL NET APPROPRIATIONS	\$ 2,230,458	\$ 2,063,082	\$ -	\$ -	\$ -	\$ -	\$ 4,293,540

* 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

Debt Service Schedule - Principal

Mantua Township Municipal Utilities

	Adopted Budget Year 2020	Proposed Budget Year 2021	<i>Fiscal Year Ending in</i>					Total Principal Outstanding
			2022	2023	2024	2025	2026	
<i>Water</i>								
2008 NJEIT Fund	\$ 61,418	\$ 59,258	\$ 60,814	\$ 94,945			\$ 275,136	
2008 NJEIT Fund	59,000	59,000	67,000	72,000	72,000	76,000	573,000	
2018 NJEIT Fund	127,932	127,932	127,932	127,932	132,932	132,932	2,487,776	
Type in Issue Name							-	
Total Principal	248,350	246,190	255,746	294,877	204,932	208,932	3,335,912	
<i>Sewer</i>								
2009 Revenue Bonds	195,000	200,000	220,000	230,000			860,000	
Type in Issue Name							-	
Type in Issue Name							-	
Type in Issue Name							-	
Total Principal	195,000	200,000	220,000	230,000			860,000	
<i>N/A</i>								
Type in Issue Name							-	
Type in Issue Name							-	
Type in Issue Name							-	
Type in Issue Name							-	
Total Principal							-	
<i>N/A</i>								
Type in Issue Name							-	
Type in Issue Name							-	
Type in Issue Name							-	
Type in Issue Name							-	
Total Principal							-	
<i>N/A</i>								
Type in Issue Name							-	
Type in Issue Name							-	
Type in Issue Name							-	
Type in Issue Name							-	
Total Principal							-	
TOTAL PRINCIPAL ALL OPERATIONS								
	\$ 443,350	\$ 446,190	\$ 475,746	\$ 524,877	\$ 204,932	\$ 208,932	\$ 4,195,912	

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

Moody's	Standard & Poors
Bond Rating	
Year of Last Rating	

Debt Service Schedule - Interest

Mantua Township Municipal Utilities

If Authority has no debt X this box

	<i>Fiscal Year Ending in</i>							Total Interest Payments Outstanding	
	Adopted Budget Year 2020	Proposed Budget Year 2021	2022	2023	2024	2025	2026		Thereafter
<i>Water</i>									
2008 NJEIT Trust	\$ 30,400	\$ 27,450	\$ 24,500	\$ 21,350	\$ 18,000	\$ 14,400	\$ 10,800	\$ 11,160	\$ 127,660
NJEIT Loan	28,550	27,300	26,050	24,800	23,550	22,300	20,800	132,700	277,500
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	<u>58,950</u>	<u>54,750</u>	<u>50,550</u>	<u>46,150</u>	<u>41,550</u>	<u>36,700</u>	<u>31,600</u>	<u>143,860</u>	<u>405,160</u>
<i>Sewer</i>									
2009 Revenue Bonds	42,200	34,400	26,400	18,000	9,200				88,000
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	<u>42,200</u>	<u>34,400</u>	<u>26,400</u>	<u>18,000</u>	<u>9,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,000</u>
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST ALL OPERATIONS	<u>\$ 101,150</u>	<u>\$ 89,150</u>	<u>\$ 76,950</u>	<u>\$ 64,150</u>	<u>\$ 50,750</u>	<u>\$ 36,700</u>	<u>\$ 31,600</u>	<u>\$ 143,860</u>	<u>\$ 493,160</u>

Net Position Reconciliation

Mantua Township Municipal Utilities

For the Period October 1, 2020 to September 30, 2021

FY 2021 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)	\$ 4,311,407	\$ 2,383,548					\$ 6,694,955
Less: Invested in Capital Assets, Net of Related Debt (1)	4,151,392	3,824,166					7,975,558
Less: Restricted for Debt Service Reserve (1)	307,824	239,200					547,024
Less: Other Restricted Net Position (1)	430,103	456,567					886,670
Total Unrestricted Net Position (1)	(577,912)	(2,136,385)					(2,714,297)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	832,932	832,931					1,665,863
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	1,321,727	1,321,727					2,643,454
Plus: Estimated Income (Loss) on Current Year Operations (2)	120,000	282,000					402,000
Plus: Other Adjustments (attach schedule)	874,777	874,776					1,749,553
	2,571,523	1,175,049					3,746,573
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	130,396	112,555					242,951
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-					-
Unrestricted Net Position Utilized in Proposed Capital Budget	111,985	106,245					218,230
Appropriation to Municipality/County (3)	242,381	218,800					461,181
Total Unrestricted Net Position Utilized in Proposed Budget							
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	\$ 2,329,142	\$ 956,249	\$ -	\$ -	\$ -	\$ -	\$ 3,285,392
Last issued Audit Report (4)							

(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

\$ 111,985 \$ 106,245 \$ - \$ - \$ - \$ - \$ 218,230

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

2020 (2020-2021)

MANTUA

TOWNSHIP

MUNICIPAL

UTILITIES

AUTHORITY

CAPITAL

BUDGET/

PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

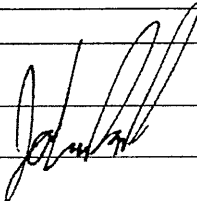
MANTUA TOWNSHIP MUNICIPAL UTILITIES

FISCAL YEAR: FROM: October 1, 2020 TO: September 30,
2021

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 September, 2020.

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:	John Parks		
Title:	Secretary		
Address:	397 Main Street Mantua, NJ 08051		
Phone Number:	856-468-1111	Fax Number:	856-464-0034
E-mail address			

2020 (2020-2021) CAPITAL BUDGET/PROGRAM MESSAGE

Mantua Township Municipal Utilities Authority

FISCAL YEAR: FROM: October 1, 2020 TO: September 30,
2021

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

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 (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

Yes, the MUA has developed such an assessment.

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

N/A

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, 2020 to September 30, 2021

	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		
Other Projects	7,500		7,500		
Backhoe	-				
Type in Description	-				
Total	40,000	-	40,000	-	-
<i>Sewer</i>					
Utility & Pickup Trucks	32,500		\$ 32,500		
Other Projects	7,500		7,500		
Backhoe	-				
Type in Description	-				
Total	40,000	-	40,000	-	-
<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	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -

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, 2020 to September 30, 2021

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget						
		Year 2021	2022	2023	2024	2025	2026	
<i>Water</i>								
Utility & Pickup Trucks	\$ 32,500	\$ 32,500						
Other Projects	7,500	7,500						
Backhoe	65,000	-						65,000
Type in Description	-	-						
Total	105,000	40,000	65,000	-	-	-	-	
<i>Sewer</i>								
Utility & Pickup Trucks	32,500	32,500						
Other Projects	7,500	7,500						
Backhoe	65,000	-						65,000
Type in Description	-	-						
Total	105,000	40,000	65,000	-	-	-	-	
<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	\$ 210,000	\$ 80,000	\$ 130,000	\$ -	\$ -	\$ -	\$ -	

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, 2020 to September 30, 2021

	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			
Other Projects	7,500		7,500			
Backhoe	65,000		65,000			
Type in Description	-					
Total	105,000	-	105,000	-	-	-
<i>Sewer</i>						
Utility & Pickup Trucks	32,500		\$ 32,500			
Other Projects	7,500		7,500			
Backhoe	65,000		65,000			
Type in Description	-					
Total	105,000	-	105,000	-	-	-
<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	\$ 210,000	\$ -	\$ 210,000	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 210,000					
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.