

**2027 AUTHORITY BUDGET
CERTIFICATION SECTION**

2027

Mantua Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: October 01, 2026 to September 30, 2027

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Jorge Carmona Date: 9/24/2026

2027 PREPARER'S CERTIFICATION

Mantua Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: October 01, 2026 to September 30, 2027

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

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

Preparer's Signature:	rgigliotti@mantuamua.com
Name:	Rhonda Gigliotti
Title:	FinanceDirector
Address:	401 Main Street Mantua, NJ 08051
Phone Number:	856-468-1111
Fax Number:	856-464-0034
E-mail Address:	rgigliotti@mantuamua.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

www.mantuumua.com

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

- ☒ A description of the Authority's mission and responsibilities.
- ☒ The budgets for the current fiscal year and immediately preceding two prior years.
- ☒ The most recent Annual Comprehensive Financial Report (Unaudited) or similar financial information *(Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority).*
- ☒ The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.
- ☒ The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying Compliance:

Tim Sheehan

Title of Officer Certifying Compliance:

Vice Chairperson

Signature:

sheehan650@comcast.net

2027 APPROVAL CERTIFICATION

Mantua Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: October 01, 2026 to September 30, 2027

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Mantua Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on July 21, 2026.

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

Officer's Signature:	22-4@live.com
Name:	James Neely
Title:	Treasurer
Address:	401 Main Street Mantua, NJ 08051
Phone Number:	856-468-1111
Fax Number:	856-464-0034
E-mail Address:	22-4@live.com

2027 AUTHORITY BUDGET RESOLUTION

Mantua Municipal Utilities Authority

FISCAL YEAR: October 01, 2026 to September 30, 2027

WHEREAS, the Annual Budget for Mantua Municipal Utilities Authority for the fiscal year beginning October 01, 2026 and ending September 30, 2027 has been presented before the governing body of the Mantua Municipal Utilities Authority at its open public meeting of July 21, 2026; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$5,040,149.00, Total Appropriations including any Accumulated Deficit, if any, of \$5,390,726.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$350,577.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$4,550,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Mantua Municipal Utilities Authority, at an open public meeting held on July 21, 2026 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Mantua Municipal Utilities Authority for the fiscal year beginning October 01, 2026 and ending September 30, 2027, 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 Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on September 15, 2026.

khowarth@mantuatownship.com

(Secretary's Signature)

7/21/2026

(Date)

Governing Body Recorded Vote

[illegible]

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2027 ADOPTION CERTIFICATION

Mantua Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: October 01, 2026 to September 30, 2027

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Mantua Municipal Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on September 15, 2026.

Officer's Signature:	khowarth@mantuatownship.com		
Name:	Kevin Howarth		
Title:	Secretary		
Address:	401 Main Street Mantua, NJ 08051		
Phone Number:	856-468-1111	Fax:	856-464-0034
E-mail address:	khowarth@mantuatownship.com		

2027 ADOPTED BUDGET RESOLUTION

Mantua Municipal Utilities Authority

FISCAL YEAR: October 01, 2026 to September 30, 2027

WHEREAS, the Annual Budget and Capital Budget/Program for the Mantua Municipal Utilities Authority for the fiscal year beginning October 01, 2026 and ending September 30, 2027 has been presented for adoption before the governing body of the Mantua Municipal Utilities Authority at its open public meeting of September 15, 2026; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$5,040,149.00, Total Appropriations, including any Accumulated Deficit, if any, of \$5,390,726.00, and Total Unrestricted Net Position utilized of \$350,577.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$4,550,000.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Mantua Municipal Utilities Authority at an open public meeting held on September 15, 2026 that the Annual Budget and Capital Budget/Program of the Mantua Municipal Utilities Authority for the fiscal year beginning October 01, 2026 and ending September 30, 2027 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

khowarth@mantuatownship.com

(Secretary's Signature)

9/15/2026

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Mario Diliscandro	X			
Tim Sheehan	X			
James Neely				X
Kevin Howarth	X			
Chris Heisler				X
Rob Lukens	X			

**2027 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2027 AUTHORITY BUDGET MESSAGE & ANALYSIS

Mantua Municipal Utilities Authority

FISCAL YEAR: October 01, 2026 to September 30, 2027

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

1. Complete a brief statement on the Fiscal Year 2027 proposed Annual Budget and make comparison to the Fiscal Year 2026 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

There is no significant change in budgeted revenues.

Operating appropriations:

Fringe benefits- 2026 health insurance costs were 15% higher than anticipated and are projected to increase for fiscal year 2027, as detailed on N-5.

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

The local economy has remained stable, however, inflation has affected the budget. The MUA has kept the appropriations to a minimum

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

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

2027 AUTHORITY BUDGET MESSAGE & ANALYSIS

Mantua Municipal Utilities Authority

FISCAL YEAR: October 01, 2026 to September 30, 2027

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

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

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.

The Authority entered into a Shared Service Agreement with Mantua Township Fire District on 10/1/2024 for Emergency Services. The Authority receives confined space stand-by and rescue services for an annual payment of \$5,000.

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

The proposed budget does not reflect a deficit. The Authority consistently reviews revenues and expenditures in order to maintain a net position that supports its operations and addresses any deficits that may occur as a result of GASB 68 and GASB 75 accruals.

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

2027 AUTHORITY BUDGET MESSAGE & ANALYSIS

Mantua Municipal Utilities Authority

FISCAL YEAR: October 01, 2026 to September 30, 2027

Answer the question below using the space provided.

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

The Authority's rate structure changed effective July 1, 2026 per Resolution 2026-27.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2027

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

Name of Authority:	Mantua Municipal Utilities Authority		
Federal ID Number:	22-2304284		
Address:	401 Main Street		
City, State, Zip:	Mantua	NJ	08051
Phone: (ext.)	856-468-1111	Fax:	856-464-0034

Preparer's Name:	Rhonda Gigliotti		
Preparer's Address:	401 Main Street		
City, State, Zip:	Mantua	NJ	08051
Phone: (ext.)	856-468-1111	Fax:	856-464-0034
E-mail:	rgigliotti@mantuamua.com		

Chief Executive Officer*	Charles Jones		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	856-468-1111	Fax:	856-464-0034
E-mail:	cjones@mantuamua.com		

Chief Financial Officer*	Charles Jones		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	856-468-1111	Fax:	856-464-0034
E-mail:	cjones@mantuamua.com		

Name of Auditor:	Stefanie DeSantis		
Name of Firm:	PKF O'Connor Davies		
Address:	6 N. Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-435-6200	Fax:	856-282-8040
E-mail:	sdesantis@pkfod.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Mantua Municipal Utilities Authority

FISCAL YEAR: October 01, 2026 to September 30, 2027

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

11

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

\$ 762,193.05

3. Provide the number of regular voting members of the governing body:

5

(5 or 7 per State statute, possibly more for regional authorities)

4. Provide the number of alternate voting members of the governing body:

2

(Maximum is 2)

5. Regional Authorities Only - Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required?

N/A

Check to see if individuals filed their FDS on the FDS webpage: <https://www.nj.gov/dca/divisions/dlgs/resources/fds.html>.

If "no", provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.

6. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

No

If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.

7. Was the Authority a party to a business transaction with one of the following parties:

a. A current or former commissioner, officer, key employee, or highest compensated employee?

No

b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee?

No

c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner?

No

If the answer to any of the above is "yes", provide a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.

8. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract*?

No

*A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor.

If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

9. Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Mantua Municipal Utilities Authority

FISCAL YEAR: October 01, 2026 to September 30, 2027

10. Did the Authority pay for meals or catering during the current fiscal year?

No

If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4?

No

If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

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

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

No

No

No

No

No

No

No

No

No

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

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

No

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

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

No

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

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

No

If "yes", provide explanation including amount paid.

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

No

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Mantua Municipal Utilities Authority

FISCAL YEAR: October 01, 2026 to September 30, 2027

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

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Mantua Municipal Utilities Authority

FISCAL YEAR: October 01, 2026 to September 30, 2027

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

Question 9

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

Question 13

Employees will submit receipts for reimbursement to the Purchasing Department. Purchasing will prepare Requisition that gets approved by the Director. Employee signs off on Purchase Order and checks are approved by the Board.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Mantua Municipal Utilities Authority

FISCAL YEAR: October 01, 2026 to September 30, 2027

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

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

Mantua Municipal Utilities Authority

FISCAL YEAR: October 01, 2026 to September 30, 2027

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

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

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

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

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

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

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

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

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

Mantua Municipal Utilities Authority
For the Period October 01, 2026 to September 30, 2027

		Position	Reportable Compensation from Authority (W-2/ 1099)				Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
			Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Former Highest Compensated	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)
Name	Title							
1 Mario Diliscandro	Chairperson	2	X					-
2 Tim Sheehan	Vice-Chairman	1	X					\$
3 James Neely	Treasurer	1	X					\$
4 Kevin Howarth	Secretary	2	X					\$
5 Chris Heisler	Board Member	1	X					\$
6 Rob Lukens	Alternate #1	1	X					\$
7 Open	Alternate #2	1	X					\$
8 Charles Jones	Executive Director	40		X				\$ 149,247.00
9								\$
10								\$
11								\$
12								\$
13								\$
14								\$
15								\$
16								\$
17								\$
18								\$
19								\$
20								\$
21								\$
22								\$
23								\$
24								\$
25								\$
26								\$
27								\$
28								\$
29								\$
30								\$
31								\$
32								\$
33								\$
34								\$
35								\$
Total:								\$ 149,247.00
								\$ -
								\$ 43,475.00
								\$ 192,722.00

Schedule of Health Benefits - Detailed Cost Analysis

Mantua Municipal Utilities Authority

For the Period: October 01, 2026 to September 30, 2027

If no health benefits, check this box: ☐

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	1	24,977.00	24,977.00				24,977.00	
Parent & Child	2	45,568.00	91,136.00	3	33,030.00	99,090.00	(7,954.00)	-8.0%
Employee & Spouse (or Partner)	4	50,751.00	203,004.00	4	36,720.00	146,880.00	56,124.00	38.2%
Family	1	74,172.00	74,172.00				74,172.00	
Employee Cost Sharing Contribution (enter as negative -)			(74,720.00)			(37,536.00)	(37,184.00)	99.1%
Subtotal	8		318,569.00	7		208,434.00	110,135.00	52.8%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	-
Parent & Child			-			-	-	-
Employee & Spouse (or Partner)			-			-	-	-
Family			-			-	-	-
Employee Cost Sharing Contribution (enter as negative -)							-	-
Subtotal			-			-	-	-
Retirees - Health Benefits - Annual Cost								
Single Coverage	3	11,250.00	33,750.00	3	8,380.00	25,140.00	8,610.00	34.2%
Parent & Child			-			-	-	-
Employee & Spouse (or Partner)	3	28,892.00	86,676.00	3	10,600.00	31,800.00	54,876.00	172.6%
Family	3	72,792.00	218,376.00	4	37,285.00	149,140.00	69,236.00	46.4%
Employee Cost Sharing Contribution (enter as negative -)							-	-
Subtotal	9		338,802.00	10		206,080.00	132,722.00	64.4%
GRAND TOTAL	17		657,371.00	17		414,514.00	242,857.00	58.6%

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

☐ If no accumulated absences, check this box:

N-6 Accumulated Absence Liability

[illegible]

[illegible]

[illegible]

N-6 (TOTAL) Accumulated Absence Liability

Schedule of Shared Service Agreements

Mantua Municipal Utilities Authority

For the Period: October 01, 2026 to September 30, 2027

If no shared services, check this box: ☐

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

[illegible]

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

SUMMARY

Mantua Municipal Utilities Authority

For the Period: October 01, 2026 to September 30, 2027

	FY 2027 Proposed Budget							FY 2026 Adopted Budget	Total All Operations	All Operations	All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Operation			Operation			Total All Operations						
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6							
REVENUES													
Total Operating Revenues	\$ 2,714,388	\$ 2,325,761	\$ -	\$ -	\$ -	\$ -	\$ 5,040,149	\$ 4,775,404	\$ 264,745	5.5%	5.5%		
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!		
Total Anticipated Revenues	2,714,388	2,325,761	-	-	-	-	5,040,149	4,775,404	264,745	5.5%	5.5%		
APPROPRIATIONS													
Total Administration	569,281	541,904	-	-	-	-	1,111,185	1,029,161	82,024	8.0%	8.0%		
Total Cost of Providing Services	1,905,495	1,623,120	-	-	-	-	3,528,615	3,339,802	188,813	5.7%	5.7%		
Total Principal Payments on Debt Service in Lieu of Depreciation	212,932	152,479	-	-	-	-	365,411	361,411	4,000	1.1%	1.1%		
Total Operating Appropriations	2,687,708	2,317,503	-	-	-	-	5,005,211	4,730,374	274,837	5.8%	5.8%		
Total Interest Payments on Debt	26,680	108,575	-	-	-	-	135,255	143,675	(8,420)	-5.9%	-5.9%		
Total Other Non-Operating Appropriations	134,385	115,875	-	-	-	-	250,260	234,983	15,277	6.5%	6.5%		
Total Non-Operating Appropriations	161,065	224,450	-	-	-	-	385,515	378,658	6,857	1.8%	1.8%		
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!		
Total Appropriations and Accumulated Deficit	2,848,773	2,541,953	-	-	-	-	5,390,726	5,109,032	281,694	5.5%	5.5%		
Less: Total Unrestricted Net Position Utilized	134,385	216,192	-	-	-	-	350,577	333,628	16,949	5.1%	5.1%		
Net Total Appropriations	2,714,388	2,325,761	-	-	-	-	5,040,149	4,775,404	264,745	5.5%	5.5%		
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!		

Revenue Schedule

Mantua Municipal Utilities Authority
For the Period: October 01, 2026 to September 30, 2027

<i>FY 2027 Proposed Budget</i>							<i>FY 2026 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	2,431,212	1,953,223					\$ 4,384,435	\$ 4,135,682	\$ 248,753 6.0%
Business/Commercial	258,760	349,590					608,350	593,513	14,837 2.5%
Industrial	24,416	22,948					47,364	46,209	1,155 2.5%
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Service Charges	2,714,388	2,325,761	-	-	-	-	5,040,149	4,775,404	264,745 5.5%
<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>									
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Revenue	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Revenues	2,714,388	2,325,761	-	-	-	-	5,040,149	4,775,404	264,745 5.5%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned							-	-	#DIV/0!
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL ANTICIPATED REVENUES	\$ 2,714,388	\$ 2,325,761	\$ -	\$ -	\$ -	\$ -	\$ 5,040,149	\$ 4,775,404	\$ 264,745 5.5%

Prior Year Adopted Revenue Schedule

Mantua Municipal Utilities Authority

FY 2026 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	2,287,441	1,848,241					\$ 4,135,682
Business/Commercial	252,450	341,063					593,513
Industrial	23,820	22,389					46,209
Intergovernmental							-
Other							-
Total Service Charges	2,563,711	2,211,693	-	-	-	-	4,775,404
<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>							
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	2,563,711	2,211,693	-	-	-	-	4,775,404
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned							-
Penalties							-
Other							-
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	-	-	-	-	-	-	-
TOTAL ANTICIPATED REVENUES	\$ 2,563,711	\$ 2,211,693	\$ -	\$ -	\$ -	\$ -	\$ 4,775,404

Appropriations Schedule

Mantua Municipal Utilities Authority
For the Period: October 01, 2026 to September 30, 2027

	FY 2027 Proposed Budget							FY 2026 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 205,925	\$ 205,925					\$ 411,850	\$ 393,712	\$ 18,138	4.6%
Fringe Benefits	167,733	162,502					330,235	274,349	55,886	20.4%
Total Administration - Personnel	373,658	368,427	-	-	-	-	742,085	668,061	74,024	11.1%
<i>Administration - Other (List)</i>										
See Attached Schedule	195,623	173,477					369,100	361,100	8,000	2.2%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	195,623	173,477	-	-	-	-	369,100	361,100	8,000	2.2%
Total Administration	569,281	541,904	-	-	-	-	1,111,185	1,029,161	82,024	8.0%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	279,357	219,495					498,852	469,615	29,237	6.2%
Fringe Benefits	299,829	241,115					540,944	399,587	141,357	35.4%
Total COPS - Personnel	579,186	460,610	-	-	-	-	1,039,796	869,202	170,594	19.6%
<i>Cost of Providing Services - Other (List)</i>										
See Attached Schedule	1,326,309	1,162,510					2,488,819	2,470,600	18,219	0.7%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	1,326,309	1,162,510	-	-	-	-	2,488,819	2,470,600	18,219	0.7%
Total Cost of Providing Services	1,905,495	1,623,120	-	-	-	-	3,528,615	3,339,802	188,813	5.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	212,932	152,479	-	-	-	-	365,411	361,411	4,000	1.1%
Total Operating Appropriations	2,687,708	2,317,503	-	-	-	-	5,005,211	4,730,374	274,837	5.8%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	26,680	108,575	-	-	-	-	135,255	143,675	(8,420)	-5.9%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	-	#DIV/0!
Municipality/County Appropriation	134,385	115,875					250,260	234,983	15,277	6.5%
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	161,065	224,450	-	-	-	-	385,515	378,658	6,857	1.8%
TOTAL APPROPRIATIONS	2,848,773	2,541,953	-	-	-	-	5,390,726	5,109,032	281,694	5.5%
ACCUMULATED DEFICIT							-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,848,773	2,541,953	-	-	-	-	5,390,726	5,109,032	281,694	5.5%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	134,385	115,875	-	-	-	-	250,260	234,983	15,277	6.5%
Other		100,317					100,317	98,645	1,672	1.7%
Total Unrestricted Net Position Utilized	134,385	216,192	-	-	-	-	350,577	333,628	16,949	5.1%
TOTAL NET APPROPRIATIONS	\$ 2,714,388	\$ 2,325,761	\$ -	\$ -	\$ -	\$ -	\$ 5,040,149	\$ 4,775,404	\$ 264,745	5.5%

* 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 \$ 134,385.40 \$ 115,875.15 \$ - \$ - \$ - \$ - \$ 250,260.55

Prior Year Adopted Appropriations Schedule

Mantua Municipal Utilities Authority

FY 2026 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 196,856	\$ 196,856					\$ 393,712
Fringe Benefits	140,350	133,999					274,349
Total Administration - Personnel	337,206	330,855	-	-	-	-	668,061
<i>Administration - Other (List)</i>							
See attached schedule	191,383	169,717					361,100
							-
							-
							-
Miscellaneous Administration*							-
Total Administration - Other	191,383	169,717	-	-	-	-	361,100
Total Administration	528,589	500,572	-	-	-	-	1,029,161
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	262,984	206,631					469,615
Fringe Benefits	220,006	179,581					399,587
Total COPS - Personnel	482,990	386,212	-	-	-	-	869,202
<i>Cost of Providing Services - Other (List)</i>							
See attached schedule	1,311,600	1,159,000					2,470,600
							-
							-
							-
Miscellaneous COPS*							-
Total COPS - Other	1,311,600	1,159,000	-	-	-	-	2,470,600
Total Cost of Providing Services	1,794,590	1,545,212	-	-	-	-	3,339,802
Total Principal Payments on Debt Service in Lieu of Depreciation	208,932	152,479	-	-	-	-	361,411
Total Operating Appropriations	2,532,111	2,198,263	-	-	-	-	4,730,374
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	31,600	112,075	-	-	-	-	143,675
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation	126,606	108,377					234,983
Other Reserves							-
Total Non-Operating Appropriations	158,206	220,452	-	-	-	-	378,658
TOTAL APPROPRIATIONS	2,690,317	2,418,715	-	-	-	-	5,109,032
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,690,317	2,418,715	-	-	-	-	5,109,032
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	126,606	108,377	-	-	-	-	234,983
Other		98,645					98,645
Total Unrestricted Net Position Utilized	126,606	207,022	-	-	-	-	333,628
TOTAL NET APPROPRIATIONS	\$ 2,563,711	\$ 2,211,693	\$ -	\$ -	\$ -	\$ -	\$ 4,775,404

* 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 \$ 126,605.55 \$ 109,913.15 \$ - \$ - \$ - \$ - \$ 236,518.70

Debt Service Schedule - Principal

Mantua Municipal Utilities Authority

If Authority has no debt, check this box: ☐

		Fiscal Year Ending in											
		FY 2027 (Proposed Budget)											
		FY 2026 (Adopted Budget)											
Date of Local Finance Board Approval													

Mantua Municipal Utilities Authority

Page F-6 (Detail)

Debt Service Schedule - Interest

Mantua Municipal Utilities Authority

If Authority has no debt, check this box: ☐

		Fiscal Year Ending in								
		FY 2026 (Adopted Budget)	FY 2027 (Proposed Budget)	2028	2029	2030	2031	2032	Thereafter	Total Interest Payments Outstanding
Water	2008 NJEIT Fund	\$ 10,800	\$ 7,380		3,780					\$ 11,160
	2018 NJEIT Fund	20,800	19,300	17,800	16,400	15,000	13,600	12,200	38,400	132,700
	Total Interest Payments	31,600	26,680	21,580	16,400	15,000	13,600	12,200	38,400	143,860
Sewer	2022 NJIB	42,750	41,000	39,250	37,500	35,500	33,500	31,500	172,750	391,000
	2025 NJIB	69,325	67,575	65,825	64,075	62,075	60,075	58,075	665,522	1,043,222
	Total Interest Payments	112,075	108,575	105,075	101,575	97,575	93,575	89,575	838,272	1,434,222
Operation #3										
Total Interest Payments		-	-	-	-	-	-	-	-	-
Operation #4										
Total Interest Payments		-	-	-	-	-	-	-	-	-
Operation #5										
Total Interest Payments		-	-	-	-	-	-	-	-	-
Operation #6										
Total Interest Payments		-	-	-	-	-	-	-	-	-
Total Interest Payments		-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS		\$ 143,675	\$ 135,255	\$ 126,655	\$ 117,975	\$ 112,575	\$ 107,175	\$ 101,775	\$ 876,672	\$ 1,578,082

Mantua Municipal Utilities Authority

Page F-7 (Detail)

Net Position Reconciliation

Mantua Municipal Utilities Authority

For the Period: October 01, 2026 to September 30, 2027

FY 2027 Proposed Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
	\$ 5,558,789	\$ 2,097,888					\$ 7,656,677
	4,504,845	3,499,430					8,004,275
	824,307	784,148					1,608,455
	229,637	(2,185,690)	-	-	-	-	(1,956,053)
	758,588	672,710					1,431,298
	2,173,928	1,927,823					4,101,751
							-
							-
	3,162,153	414,843	-	-	-	-	3,576,996
	-	100,317	-	-	-	-	100,317
	-	-	-	-	-	-	-
	134,385	115,875	-	-	-	-	250,260
	134,385	216,192	-	-	-	-	350,577
	\$ 3,027,768	\$ 198,651	\$ -	\$ -	\$ -	\$ -	\$ 3,226,419

TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)

- Less: Invested in Capital Assets, Net of Related Debt (1)
- Less: Restricted for Debt Service Reserve (1)
- Less: Other Restricted Net Position (1)
- Total Unrestricted Net Position (1)
- Less: Designated for Non-Operating Improvements & Repairs
- Less: Designated for Rate Stabilization
- Less: Other Designated by Resolution
- Plus: Accrued Unfunded Pension Liability (1)
- Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)
- Plus: Estimated Income (Loss) on Current Year Operations (2)
- Plus: Other Adjustments (attach schedule)

UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

- Unrestricted Net Position Utilized to Balance Proposed Budget
- Unrestricted Net Position Utilized in Proposed Capital Budget
- Appropriation to Municipality/County (3)

Total Unrestricted Net Position Utilized in Proposed Budget

PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR

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

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

FISCAL YEAR 2027

Mantua Municipal Utilities Authority

(Authority Name)

2027 AUTHORITY CAPITAL BUDGET/PROGRAM

2027 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Mantua Municipal Utilities Authority

(Authority Name)

Fiscal Year: October 01, 2026 to September 30, 2027

Check the box for the applicable statement below:

☒ It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the Mantua Municipal Utilities Authority, on July 21, 2026.

☐ It is hereby certified that the governing body of the Mantua Municipal Utilities Authority have elected **NOT** to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Mantua Municipal Utilities for the following reason(s):

Officer's Signature:	22-4@live.com
Name:	James Neely
Title:	Treasurer
Address:	401 Main Street Mantua, NJ 08051
Phone Number:	856-468-1111
Fax Number:	856-464-0034
E-mail Address:	22-4@live.com

2027 CAPITAL BUDGET/PROGRAM MESSAGE

Mantua Municipal Utilities Authority

Fiscal Year: October 01, 2026 to September 30, 2027

Answer all questions below using the space provided.

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

Yes

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

Yes

Yes

Yes

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

Yes

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

The Authority approved a rate increase effective July 1, 2026 to support future debt service requirements. Annual lease payments are appropriated in the operating budget to finance vehicle and equipment purchases.

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

Proposed Capital Budget

Mantua Municipal Utilities Authority

For the Period: October 01, 2026 to September 30, 2027

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Backhoe	\$ 90,000			\$ 90,000		
Pick Up Truck	\$ 35,000.00			35,000		
Manor Water System Project	\$ 4,300,000.00			4,300,000		
	\$ -					
Total	\$ 4,425,000.00	\$ -	\$ -	\$ 4,425,000.00	\$ -	\$ -
<i>Sewer</i>						
Backhoe	\$ 90,000.00			\$ 90,000		
Pick Up Truck	\$ 35,000.00			35,000		
	\$ -					
	\$ -					
Total	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00	\$ -	\$ -
<i>Operation #3</i>						
	\$ -					
	\$ -					
	\$ -					
	\$ -					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Operation #4</i>						
	\$ -					
	\$ -					
	\$ -					
	\$ -					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Operation #5</i>						
	\$ -					
	\$ -					
	\$ -					
	\$ -					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Operation #6</i>						
	\$ -					
	\$ -					
	\$ -					
	\$ -					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PROPOSED CAPITAL BUDGET	\$ 4,550,000	\$ -	\$ -	\$ 4,550,000	\$ -	\$ -

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

Mantua Municipal Utilities Authority

For the Period: October 01, 2026 to September 30, 2027

Funding Sources

5 Year Capital Improvement Plan

Mantua Municipal Utilities Authority

For the Period: October 01, 2026 to September 30, 2027

		Fiscal Year Ending in					
	Estimated Total Cost	FY 2027 (Proposed Budget)	2028	2029	2030	2031	2032
Water							
Backhoe	\$ 90,000	\$ 90,000					
Pick Up Truck	\$ 35,000.00	\$ 35,000.00					
Manor Water Sysem Project	\$ 4,300,000.00	\$ 4,300,000.00					
See CB-4 Details	\$ 10,155,000.00	\$ -	7,655,000	1,250,000	1,250,000		
Total	\$ 14,580,000.00	\$ 4,425,000.00	\$ 7,655,000.00	\$ 1,250,000.00	\$ 1,250,000.00	\$ -	\$ -
Sewer							
Backhoe	\$ 90,000.00	\$ 90,000.00					
Pick Up Truck	\$ 35,000.00	\$ 35,000.00					
See CB-4 Details	\$ 4,155,000.00	\$ -	1,655,000	1,250,000	1,250,000		
	\$ -	\$ -					
Total	\$ 4,280,000.00	\$ 125,000.00	\$ 1,655,000.00	\$ 1,250,000.00	\$ 1,250,000.00	\$ -	\$ -
Operation #3							
	\$ -	\$ -					
	\$ -	\$ -					
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	\$ -	\$ -					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation #4							
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Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation #5							
	\$ -	\$ -					
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Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation #6							
	\$ -	\$ -					
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	\$ -	\$ -					
	\$ -	\$ -					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 18,860,000	\$ 4,550,000	\$ 9,310,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -

Mantua Municipal Utilities Authority
For the Period: October 01, 2026 to September 30, 2027

Mantua Municipal Utilities Authority
For the Period: October 01, 2026 to September 30, 2027

**Estimated Total
Cost**

2028

2029

2030

2031

2032

TOTAL THIS PAGE ONLY

Mantua Municipal Utilities Authority
For the Period: October 01, 2026 to September 30, 2027

Mantua Municipal Utilities Authority
For the Period: October 01, 2026 to September 30, 2027

TOTAL THIS PAGE ONLY

Mantua Municipal Utilities Authority
For the Period: October 01, 2026 to September 30, 2027

Mantua Municipal Utilities Authority
For the Period: October 01, 2026 to September 30, 2027

**Estimated Total
Cost**

2032

TOTAL ALL DETAIL PAGES

5 Year Capital Improvement Plan Funding Sources

Mantua Municipal Utilities Authority
For the Period: October 01, 2026 to September 30, 2027

		Funding Sources				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Water</i>						
Backhoe	\$ 90,000			\$ 90,000		
Pick Up Truck	\$ 35,000.00			35,000		
Manor Water System Project	\$ 4,300,000.00			4,300,000		
See CB-4 Details	\$ 10,155,000.00			10,155,000		
Total	\$ 14,580,000.00	\$ -	\$ -	\$ 14,580,000.00	\$ -	\$ -
<i>Sewer</i>						
Backhoe	\$ 90,000.00			\$ 90,000		
Pick Up Truck	\$ 35,000.00			35,000		
See CB-4 Details	\$ 4,155,000.00			4,155,000		
	\$ -					
Total	\$ 4,280,000.00	\$ -	\$ -	\$ 4,280,000.00	\$ -	\$ -
<i>Operation #3</i>						
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Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Operation #4</i>						
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Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Operation #5</i>						
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Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Operation #6</i>						
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Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 18,860,000	\$ -	\$ -	\$ 18,860,000	\$ -	\$ -
Total 5 Year Plan per CB-4	<u>\$ 18,860,000</u>					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

Mantua Municipal Utilities Authority
For the Period: October 01, 2026 to September 30, 2027

Mantua Municipal Utilities Authority
For the Period: October 01, 2026 to September 30, 2027

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water	\$ -					
Backhoe	\$ 90,000.00			\$ 90,000		
Pick Up Truck	\$ 35,000.00			35,000		
Manor Water System Project	\$ 4,300,000.00			4,300,000		
Jet Vac	\$ 330,000.00			330,000		
Mason Dump	\$ 45,000.00			45,000		
Jetter Utility Outfit	\$ 30,000.00			30,000		
Water Tower Rehab	\$ 1,500,000.00			\$ 1,500,000		
Redrill Well 7	\$ 2,500,000.00			2,500,000		
Water Meters	\$ 2,000,000.00			2,000,000		
Center City Improvements	\$ 3,750,000.00			3,750,000		
Sewer	\$ -					
Backhoe	\$ 90,000.00			\$ 90,000		
Pick Up Truck	\$ 35,000.00			35,000		
Jet Vac	\$ 330,000.00			330,000		
Mason Dump	\$ 45,000.00			45,000		
Jetter Utility Outfit	\$ 30,000.00			30,000		
Center City Improvements	\$ 3,750,000.00			3,750,000		
	\$ -					
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TAL THIS PAGE ONLY	\$ 18,860,000	\$ -	\$ -	\$ 18,860,000	\$ -	\$ -

5 Year Capital Improvement Plan Funding Sources

Mantua Municipal Utilities Authority

For the Period: October 01, 2026 to September 30, 2027

			Funding Sources				
	Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
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Mantua Municipal Utilities Authority
For the Period: October 01, 2026 to September 30, 2027

For the Period: October 01, 2026 to September 30, 2027

**Estimated Total
Cost**

Unrestricted Net Position Utilized	Renewal & Replacement	Debt	Capital Grants	Other Sources
	Reserve	Authorization		

TOTAL ALL DETAIL PAGES

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

Contracting Unit:

Mantua Municipal Utilities Authority

Year Ending:

September 30, 2025

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here ☒ and certify below.

7/21/2026

Date

khowarth@mantuatownship.com

Clerk/Secretary to the Governing Body

Appendix to Budget Document

