

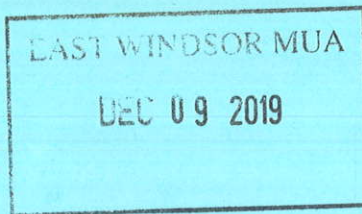
Authority Budget of: **ADOPTED COPY**

East Windsor Municipal Utilities Authority

State Filing Year **2019**

For the Period:

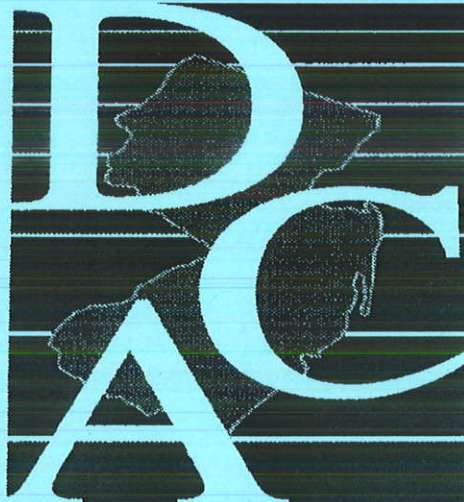
December 1, 2019 to November 30, 2020



eastwindsormua.com

Authority Web Address

Department Of



**Community
Affairs**

RECEIVED

LOCAL GOVT SERVICES
2019 NOV 29 P 3:33

Division of Local Government Services

Authority Budget of:

East Windsor Municipal Utilities Authority

State Filing Year 2019

For the Period:

December 1, 2019 to November 30, 2020

eastwindsormua.com

Authority Web Address

Department Of



**Community
Affairs**

Division of Local Government Services

2019 AUTHORITY BUDGET

Certification Section

2019

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY
(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Gwert CPA, RMA Date: 9/30/2019

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Gwert CPA, RMA Date: 12/3/2019

2019 PREPARER'S CERTIFICATION

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY


(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

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

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

Preparer's Signature:			
Name:	Ronald A. Ghrist		
Title:	Finance Officer		
Address:	7 Wiltshire Drive, East Windsor, New Jersey		
Phone Number:	609-443-6000 x7628	Fax Number:	609-443-3928
E-mail address	raghrist@comcast.net		

2019 APPROVAL CERTIFICATION

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

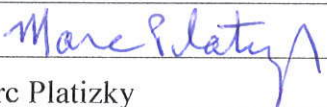
(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

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 East Windsor Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 19th day of September, 2019.

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:	Marc Platizky		
Title:	Secretary		
Address:	7 Wiltshire drive East Windsor, New Jersey		
Phone Number:	609-443-6000	Fax Number:	609-443-3928
E-mail address	eastwindsormua.com		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

Eastwindsormua.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
- ☒ Commencing with 2013, the budgets for the current fiscal year and immediately preceding two prior years
- N/A ☐ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ☒ Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- ☒ Beginning January 1, 2013, the approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying compliance

Richard Brand

Title of Officer Certifying compliance

Executive Director

Signature

Richard Brand

2019 AUTHORITY BUDGET RESOLUTION

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

RESOLUTION #2019-29

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

WHEREAS, the Annual Budget and Capital Budget for the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2019 and ending, November 30, 2020 has been presented before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of September 19, 2019; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,900,372.00, Total Appropriations, \$4,651,754.00 including any Accumulated Deficit if any, of \$NONE and Total Unrestricted Net Position utilized of \$NONE; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$970,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$970,000.00; 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 East Windsor Municipal Utilities Authority, at an open public meeting held on September 19, 2019 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2019 and ending, November 30, 2020 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the East Windsor Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 21, 2019.


Marc Platizky, Secretary

September 19, 2019
(Date)

Governing Body	Recorded Vote			
Member:	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
<u>Moore</u>	X			
<u>Lippman</u>	X			
<u>Platizky</u>	X			
<u>Kurs</u>	X			
<u>Millner</u>	X			

2019 AUTHORITY BUDGET RESOLUTION**EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY****RESOLUTION 2019-30****FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020**

WHEREAS, the Annual Budget and Capital Budget for the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2019 and ending, November 30, 2020 has been presented before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of September 19, 2019; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$3,224,501.00 Total Appropriations, \$3,222,236.00 including any Accumulated Deficit if any, of \$NONE Total Unrestricted Net Position utilized of \$NONE, and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$4,027,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,752,000.00; 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 East Windsor Municipal Utilities Authority, at an open public meeting held on September 19, 2019 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2019 and ending, November 30, 2020 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the East Windsor Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 21, 2019.


 Marc Platizky, Secretary

September 19, 2019
 (Date)

Governing Body	Recorded Vote			
Member:	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
<u>Moore</u>	X			
<u>Lippman</u>	X			
<u>Platizky</u>	X			
<u>Kurs</u>	X			
<u>Millner</u>	X			

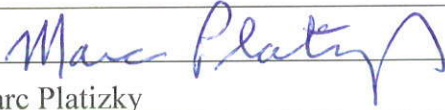
2020 ADOPTION CERTIFICATION

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

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 East Windsor Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 21st day of November, 2019.

Officer's Signature:			
Name:	Marc Platizky		
Title:	Secretary		
Address:	7 Wiltshire Drive East Windsor, NJ		
Phone Number:	609-443-6000	Fax Number:	609-443-3928
E-mail address	eastwindsormua.com		

2020 ADOPTED BUDGET RESOLUTION

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET – Resolution #2019-31

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

WHEREAS, the Annual Budget and Capital Budget/Program for the East Windsor Municipal Utilities Authority for the fiscal year beginning December 1, 2019 and ending, November 30, 2020 has been presented for adoption before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of, November 21, 2019; 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 as presented for adoption reflects Total Revenues of \$4,900,372.00 Total Appropriations, \$4,651,754.00 including any Accumulated Deficit, if any, of \$ NONE and Total Unrestricted Net Position utilized of \$ NONE and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$970,000.00 and Total Unrestricted Net Position planned to be utilized of \$970,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of East Windsor Municipal Utilities Authority, at an open public meeting held on November 21, 2019 that the Annual Budget and Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning December 1, 2019 and ending November 30, 2020 is hereby adopted and shall constitute appropriations for the purposes stated; and

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


(Secretary's Signature)

November 21, 2019
(Date)

Governing Body

Member:

Moore

Lippman

Platizky

Kurs

Millner

Lawler

Shifman *M/A*

Recorded Vote

Aye

Nay

Abstain

Absent

X
X
X
X
X
X
X

X

2020ADOPTED BUDGET RESOLUTION

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

AUTHORITY BUDGET - Resolution #2019-32

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

WHEREAS, the Annual Budget and Capital Budget/Program for the East Windsor Municipal Utilities Authority for the fiscal year beginning December 1, 2019 and ending, November 30, 2020 has been presented for adoption before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of November 21st, 2019; 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 as presented for adoption reflects Total Revenues of \$3,224,501.00, Total Appropriations, \$3,222,236.00 including any Accumulated Deficit, if any, of \$ NONE and Total Unrestricted Net Position utilized of \$ NONE; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$4,027,000.00 and Total Unrestricted Net Position planned to be utilized of \$1,752,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of East Windsor Municipal Utilities Authority, at an open public meeting held on November 21, 2019 that the Annual Budget and Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning December 1, 2019 and ending November 30, 2020 is hereby adopted and shall constitute appropriations for the purposes stated; and

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


(Secretary's Signature)

November 21, 2019
(Date)

Governing Body

Member:

Moore
Lippman
Platizky
Kurs
Millner
Lawler
Shifman *N/A*

Recorded Vote

Aye

Nay

Abstain

Absent

X
X
X
X
X
X

X

2019 AUTHORITY BUDGET

Narrative and Information Section

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

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

1. Complete a brief statement on the 2019/2019-2020 proposed Annual Budget and make comparison to the 2018/2017-2018 adopted budget for each operation. Explain any variances over +/-10% for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

Overall Budgets

The total 2019-20 budget appropriations decreased \$116,670 (1.5%) when compared to the 2018-19 budget. The water budget decreased by \$168,103 (5.0%) and the wastewater budget increased \$51,433 (1.1%).

Revenues

User Fees

User fees are projected to decrease by a combined \$198,140 (2.7%). This decrease in user fees is based on actual billings over the last twelve (12) months period. Water usage during that period of time is down 41,000,000 gallons resulting in the decline in water and sewer revenues.

User rates for water and sewer systems will remain unchanged for 2019-20. The current water service rates have been effective since December 1, 2012. The current sewer service rates have been since December 1, 2001. Connection fees for both water and sewer service are adjusted annually based on revised data.

Connection Fees -- Water and Wastewater

2019-20 connection fees are anticipated to decrease \$365,404 (43.9%), compared to 2018-19 budgeted amounts.

Connection fees are projected based on annual review of projects that have made application to the Authority. This review is done to determine their status and anticipated progress through the Township approval process to determine when projects will begin construction and payment of fees.

Delinquent Fees

Revenue from delinquent fees is anticipated to increase \$2,400 (10%). This projection is based on the amounts received from December 1, 2018 through July 31, 2019 and projected amounts from August 1, 2019 through November 30, 2019.

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

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

1. (Continued)

Lab Fees

Lab fees are projected to decrease \$3,000 (76.5%) in 2019-20. The Authority is only doing lab test on one (1) facility in 2018-19 as apposed to three (3) facilities in prior years.

Other Fees/Permits

Fees for property transfers, returned checks and other fees has decreased during 2018-19 and this trend was used to project a decrease in the 2019-20budget of \$5,925 (40.2%).

Miscellaneous Income

Miscellaneous income includes: receipts from (1) rental of space for cell tower equipment (\$164,550), a \$14,550 increase over 2018-19. (2) an interlocal agreement with the Township of Cranbury, providing maintenance of wastewater pump station and sewer collection system (\$159,800) an increase of \$22,800 compared to 2018-19, (3) an interlocal agreement with East Windsor Township for management services (\$111,900) an increase of \$10,358 compared to 2018-19

Interest Income

Income from investments is projected to increase \$45,000 (69.2%) in 2019-20. This increase is a result of higher rates the bank is paying on investments (Certificate of Deposits). The maturity of these investments in 2020 are expected to be renewed when they mature.

Appropriations

Administrative Expense

The administrative expenses are shared equally by the water and wastewater operations. The total administration budget for 2019-20 increased \$87,750 (8.1%) over the 2018-19 budget.

Salaries and Wages

Administrative salaries in the 2019 budget increased \$83,400 (14.1%). The Authority has provided for a new employee in the budget. This new employee is being added in 2019-20 as a trainee for other employees close to retirement age (Succession Planning).

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

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

1. (Continued)

Cost of Providing Services

The total 2019-20 budget for appropriating for cost of providing services increased by \$35,150 (0.7%) over the 2018-19 budget. Salaries and wages decreased \$22,900 (0.9%) and other expenses increased \$58,050 (2.5%).

Debt Service

The amounts included in the F/Y 11-30-20 Budget (F-1) and listed on Schedules (F-6 and F-7) represents amounts due for current loans from the N.J. Infrastructure Bank, formerly the NJ EIT. These loans have a current balance of \$5,694,672.71 and will be substantially paid off on August 1, 2023 and completely on August 1, 2029.

In August 2019 the Authority awarded a construction contract for replacement of water mains in the Twin River section of the township in the amount of \$1,463,045.00. This award was made based on approval received from the Department of Environmental Protection (copy of letter attached). The Authority believed that this project would receive a loan from the NJ Environmental Infrastructure Financing Program.

However the letter also said that the Authority could awarded the contract "with an understanding that the MUA is proceeding at its own risk and at its own cost until a determination of available funds is completed in the spring of 2020."

Telephone conversations on Thursday (9-5-19) and Friday (9-6-19) with employees at the Department of Environmental Protection, Division of Water Quality and employees of the East Windsor Municipal Utilities Authority confirmed that because of the number and dollar request for funds, this projects position on the priority list for funds in the N.J. 2020 and 2021 S/F/Y Funding, there will most likely be no funds left for the Authority's project.

With these developments the Authority is currently contacting and setting up meeting with various financial consultants to discuss and plan the alternatives available to the Authority for this current project and the funding for future projects included in our capital program submitted in this budget package. Once the plan is completed and the Authority knows the future funding, the Authority will submit a budget amendment to the Department of Community Affairs, Division of Local Government Services.



EAST WINDSOR MUA
AUG - 8 2019

State of New Jersey
DEPARTMENT OF ENVIRONMENTAL PROTECTION

PHILIP D. MURPHY
Governor

SHEILA Y. OLIVER
Lt. Governor

Division of Water Quality
Municipal Finance & Construction Element
PO Box 420, Mail Code 401-03D
Trenton, New Jersey 08625-0420
WWW.NJ.GOV/DEP/DWQ

CATHERINE R. MCCABE
Commissioner

Richard Brand, Executive Director
East Windsor Municipal Utilities Authority
7 Wiltshire Drive
East Windsor, New Jersey 08520-1248

AUG 06 2019

Dear Mr. Brand,

Subject: New Jersey Environmental Infrastructure Financing Program
Project No. 1101002-005 (Contract 1 of 1)
East Windsor Municipal Utilities Authority
Contract: Water Main Replacement – Huntington Drive
Authorization to Award

After reviewing the material submitted, we wish to inform you that, provided there are no outstanding bid protests, you are hereby authorized to award the following contract:

Contract: Water Main Replacement – Huntington Drive to Reivax Contracting Corp. in the amount of \$1,463,045.00, all of which is allowable for loan participation

In accordance with the Final Drinking Water Intended Use Plan for State Fiscal Year (SFY) 2019 & SFY 2020, this Authorization to Award for the above referenced contract merely authorizes you to proceed with the award of the contract and is not an actual or implied commitment for financing by the New Jersey Department of Environmental Protection (Department) or the New Jersey Infrastructure Bank (collectively known as the Water Bank). At the current time, there are limited funds available to support the anticipated demand for eligible drinking water projects in SFY 2019 and SFY 2020. The Department is allowing the above referenced contract to be awarded by East Windsor Municipal Utilities Authority, with an understanding that the MUA is proceeding at its own risk and at its own costs until a determination of available funds is completed in the spring of 2020. By securing this approval, East Windsor Municipal Utilities Authority maintains eligibility through the Water Bank Program for the above referenced contract costs should a favorable determination for financing be made at a later date.

After the contract has been signed, we will require certified copies for our files. Forward only the contract pages that show the contract amount, the date, and the signatures of both parties, exclusive of the accompanying specifications. Certification that flood insurance, as appropriate, has been purchased must be included.

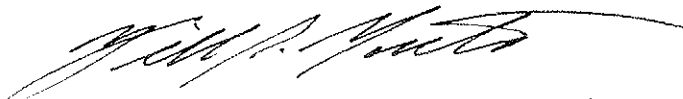
In addition, within 10 days of the award of construction contracts over \$10,000, we require you to submit a separate letter for our files listing:

- a. Loanee name, project and contract numbers, and site location of the contracts.
- b. Name, address, telephone number, and employee ID number (tax number) of the contractors who are awarded the contracts.
- c. Amount of awards.
- d. Estimated starting and completion dates.

You are to contact this department by telephone to schedule preconstruction conferences in accordance with the enclosed Form G-2-E.

Any correspondence regarding this matter should be directed to Andrew Stoeckle at (609) 633-1180, Municipal Finance and Construction Element, P.O. Box 420, Trenton, NJ 08625-0420.

Very truly yours,



William P. Machotka, P.E., Section Chief
Construction Section
Bureau of Construction, Payments and Administration
Municipal Finance and Construction Element

Enclosure: Preconstruction Conference Form G-2-E

- c: David Zimmer, NJEIT
Mary Pearsall, NJEIT
Maria Andujar, NJEIT
Office of Equal Opportunity & Public Contract Assistance – Rohini L. Gandhi
Eugene Chebra, MFCE
Ryan Chumley, MFCE
Kevin Power, MFCE
David Helfrich, MFCE
Dave Shu, MFCE
Deborah Mikolite, McCarter & English
Adam Wendell, McCarter & English
Scott Pendergrass, Mott MacDonald
111 Wood Avenue South
Iselin, NJ 08830-4112

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

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

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues. Especially service charges and on the general propose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% from the current year adopted budget.

The 2019-20 approved budget anticipate funding of both water and wastewater operating budgets with current revenues and without using any unrestricted net position. The 2019-20 capital budgets anticipate using \$1,752,000 water and \$970,000 wastewater unrestricted net position. The amount available is projected to be \$4,270,602 (water) and \$3,819,593 (wastewater) for a combined total of \$8,090,195 at November 30, 2019.

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

Growth in East Windsor Township has been mostly in the commercial sector during the recent past years. During this period the Authority has been using unrestricted net position to balance operating budgets and provide funds for capital expenditures. This will continue in the 2019-20 budget. The Authority does not anticipate any changes in water and wastewater user rates in 2019-20. Rates will be reviewed and adjustments will be made as needed.

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

Not Applicable.

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

None

6. The proposed budget must not reflect an anticipated deficit from 2018/2018-2019 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. **(Prepare a response to deficits caused by the implementation of GASB 68)**

Not Applicable.

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

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

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

Attached schedules:

- (A) Water rate schedule effective 12-1-2012
- (B) Wastewater rate schedule effective 12-1-2001
- (C) Connection fee schedule effective 7-1-19

*Schedule 1
Water Service*

Effective December 1, 2012

1. Quarterly Minimum Service Charge

<i>Size of Meter</i>	<i>Quarterly Minimum Charge</i>
----------------------	---------------------------------

5/8"	\$ 20.0625
3/4"	\$ 20.0625
1"	\$ 39.5678
1 1/2"	\$ 70.7761
2"	\$ 108.8950
3"	\$ 210.3222
4"	\$ 324.5672
6"	\$ 642.0010
8"	\$ 1,022.7432

2. Rate For Water Usage: In addition to the quarterly minimum service charge, each customer shall be charged a rate of \$2.19 per 1,000 gallons of usage.

3. Required Minimum Payment: The quarterly minimum service charge shall be paid regardless of usage.

4. Multi-Units: The quarterly minimum service charge for multi-unit residential dwellings serviced through a single water meter shall be determined by the product of the number of units times the quarterly minimum service charge for 5/8" meter as established in this rate schedule. In addition, the rate for water usage set forth in Section 2 here of shall be applicable to multi-unit residential dwellings.

<i>5. Public Fire Service</i>	<i>Per Quarter</i>
for each public fire hydrant	\$0.00

<i>6. Private Fire Service</i>	<i>Quarterly Demand Charge</i>
<i>Size of Fire Service Line</i>	
2"	\$ 25.1896
4"	\$ 122.2700
6"	\$354.9953
8"	\$ 756.2459
10"	\$ 1,360.0166

For each private fire hydrant not connected to a metered service (per quarter): \$306.8453.

Fire service lines shall be installed with an approved detector check valve and a proper size by-pass meter. Any water not used for fire protection and registered on the by-pass meter will be charged according to meter size established in this rate schedule.

*Schedule II -
Sewer Service*

Effective December 1, 2001

1. Residential Properties

All residential properties, including single family dwellings, each unit in a multi-family dwelling, including condominiums, townhouses and apartments, and mobile homes shall pay a quarterly service charge, consisting of a fixed minimum charge for up to 23,000 gallons per quarter, plus an additional charge per 1,000 in excess of 23,000 gallons per quarter as set forth in the following chart:

<i>Quarterly Minimum</i>	<i>Excess Gallonage Charge</i>
\$ 81.70	\$4.00/Thousand

2. Non-Residential Properties

All non-residential properties, including, but not limited to, office buildings, mercantile establishments, automatic or self-service laundries, public, private or parochial schools, churches, restaurants, hotels, motels, movie theaters, supermarkets, and all other types of commercial, institutional or industrial properties, shall pay a sewer service charge based upon water consumption, which shall not be less than a minimum quarterly service charge, as set forth in the following chart:

<i>Quarterly Minimum</i>	<i>Charge Per Thousand Gallons</i>
\$81.70	\$6.08/1,000

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

COUNTY OF MERCER STATE OF NEW JERSEY

**RESOLUTION AMENDING THE RULES AND REGULATIONS OF THE EAST
WINDSOR MUNICIPAL UTILITIES AUTHORITY WITH RESPECT
TO SEWER AND WATER CONNECTION FEES EFFECTIVE
JULY 1, 2019**

RESOLUTION NO. 2019-22

WHEREAS, the East Windsor Municipal Utilities Authority (AAuthority@) has adopted Rules and Regulations to provide for water and sewer service and establish rate and fee schedules (ARules and Regulations@) pursuant to *N.J.S.A. 40:14B-1 et seq.*; and

WHEREAS, Section I, Chapter 3, Subchapter 3-7.0100 of said Rules and Regulations provides that the Authority reserves the right to change or amend, from time to time, these Rules and Regulations with the approval of a majority of all members of said Authority; and

WHEREAS, the Authority desires to review said Rules and Regulations by amending the schedule for water fees; and

WHEREAS, public notice as required by *N.J.S.A. 40:14B-23* has been provided; and

WHEREAS, on June 20, 2019, the Authority conducted a public hearing on the foregoing sewer and water connection fees, and it is of the opinion that the proposed revision of the fees set forth in Schedule A should be adopted.

NOW, THEREFORE, BE IT RESOLVED by the East Windsor Municipal Utilities Authority, in the County of Mercer, State of New Jersey, as follows:

1. Schedule III of the Authority's Rules and Regulations establishing said sewer and water connection fees is hereby amended as set forth on Exhibit A, Schedule 1 attached hereto and made a part hereof.

2. The sewer and water connection fees hereby adopted and set forth on Exhibit A, Schedule 1 attached hereto and made a part hereof shall take effect on July 1, 2019. Said fees have been approved by the adoption of this Resolution by a majority of the members of the Authority and the signatures of the Chairperson and Secretary of the Authority hereon, which shall serve as conclusive evidence of the fact that this Resolution was reviewed and approved by a majority of the members of said Authority.

3. Except as otherwise provided herein, the Rules and Regulations of the Authority as from time to time amended shall remain unchanged and in full force and effect.

4. This Resolution shall take effect immediately upon its adoption.

EAST WINDSOR MUNICIPAL
UTILITIES AUTHORITY

By: 
Linda L. Moore, Chairperson

CERTIFICATION

I, Marc Platizky, the Secretary of the East Windsor Municipal Utilities Authority, do hereby certify that the foregoing is a true copy of a Resolution adopted by the Authority at its regular meeting held on the 20th day of June 2019.

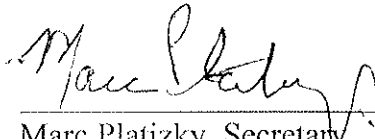

Marc Platizky, Secretary

EXHIBIT A
EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY
COMPUTATION OF CONNECTION FEES

DEBT SERVICE	WATER	SEWER
Paid through December 1, 2018	\$ 29,773,441.37	\$ 68,183,678.15
Transfer to Debt Service Reserve from General Fund		\$ 111,400.00
Expenditures made from Authority's General and Operating Funds for Capital Improvements	\$ 6,164,238.95	\$ 4,765,677.36
TOTAL	\$ 35,937,680.32	\$ 73,060,755.51
Dwelling Unit Equivalents (DUE) (SCHEDULE 1)	\$ 12,907.00	\$ 12,127.00
Debt Service and Capital Improvement Charge	\$ 2,784.36	\$ 6,024.65
Administration and Inspection Charges	\$ 100.00	\$ 100.00
*TOTAL PROPOSED CONNECTION FEES	\$ 2,885.00	\$ 6,125.00
*rounded to the nearest \$5.00		
Prior Fee's Effective 8/1/2018	\$ 2,715.00	\$ 6,025.00

AUTHORITY CONTACT INFORMATION

2019

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

Name of Authority:	East Windsor Municipal Utilities Authority		
Federal ID Number:	22-1776265		
Address:	7 Wiltshire Drive		
City, State, Zip:	East Windsor	NJ	08520
Phone: (ext.)	609-443-6000	Fax:	609-443-3928

Preparer's Name:	Ronald A. Ghrist, CPA, RMA, Finance Officer		
Preparer's Address:	7 Wiltshire Drive		
City, State, Zip:	East Windsor	NJ	08520
Phone: (ext.)	609-443-6000 x 7628	Fax:	609-443-3928
E-mail:	raghrist@comcast.net		

Chief Executive Officer:	Richard Brand		
Phone: (ext.)	609-443-6000 x 7600	Fax:	609-443-3928
E-mail:	rbrand@eastwindsormua.com		

Chief Financial Officer:	Ronald A. Ghrist		
Phone: (ext.)	609-443-6000 x 7628	Fax:	609-443-3928
E-mail:	raghrist@comcast.net		

Name of Auditor:	Warren A. Broudy		
Name of Firm:	Mercadien		
Address:	PO Box 7648		
City, State, Zip:	Princeton	NJ	08543-7648
Phone: (ext.)	609-6892326	Fax:	609-689-9720
E-mail:	wbroudy@mercadien.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

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

- 1) Provide the number of individuals employed in calendar year 2018 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 45
- 2) Provide the amount of total salaries and wages for calendar year 2017 or 2018 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$2,147,239.70
- 3) Provide the number of regular voting members of the governing body: 5
- 4) Provide the number of alternate voting members of the governing body: 2
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? NO If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? 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 narrative.*
- 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? YES If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

- 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
 - 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.*
- 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.*
- 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? N/A *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? NO *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? NO *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY (Name)

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

Supplemental Page N-3

- 10) All employees have an annual performance evaluation completed by their supervisor and on a point system the Executive Director determines compensation within guidelines established by the Authority Board during annual budget discussions.

The Executive Director is evaluated by the Authority Board annually and they determine his annual compensation.

12)	<u>Name</u>	<u>Position</u>	<u>Amount</u>	<u>Reason</u>
	Richard Brand	Executive Director	<u>\$416.99</u>	Municipal Advisory Board Conference
	Clark Wolverton	Operation Manager	<u>\$2,252.76</u>	NJWEF TEC Conference
			<u>364.54</u>	NJWEA Conference
			<u>\$2,617.30</u>	
		Total	<u>\$3,034.29</u>	

13g)	<u>Name</u>	<u>Position</u>	<u>Amount</u>
	Clark Wolverton, Operations Manager	Provide with car allowance for use of private auto during work	\$2,600.00 Per year
	Appleton Fryer, Director of Development	Provide with car allowance for use of private auto during work	\$1,560.00 Per year

- 17) N/A - All debt of the Authority is held by the N.J. Infrastructure Trust and continuing disclosure is not required.

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

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

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

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

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

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

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

- a) The individual received reportable compensation from the authority and all related 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 related entities is greater than \$100,000 for the most recent fiscal year completed.

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2018, the most recent W-2 and 1099 should be used 2017 or 2016 (60 days prior to start of budget year is November 1, 2017, with 2016 being the most recent calendar year ended), and for fiscal years ending June 30, 2018, the calendar year 2017 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2017, with 2017 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)

For the Period December 1, 2019 to November 30, 2020

East Windsor Municipal Utilities Authority
 A B C D E F G H I J K L M N O P Q R S T
 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15

Reportable Compensation from Authority (W-2/1099)
 (Insert "None" in this column for each individual that does not hold a position with another Public Entity)

Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Key Employee	Highest Compensated Employee	Former	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 Moore, L.	Chairman	20 x	x				1,700			162	1,862	None	None	2	11,208	1,160	1,862
2 Lipman, M.	Member	2 x	x				0				1,500	East Windsor Twp Council					1,500
3 Platitzky M.	Member	8 x	x				1,600				1,752	None					1,752
4 Kirs, S.	Member	2 x	x				1,600			152	1,752	None					1,752
5 Milner, L.	Member	2 x	x				1,600			152	1,752	None					1,752
6 Lawler, S.	Alternate	2 x	x				1,600			152	1,752	None					1,752
7 Shifman,	Alternate	2 x	x				1,600			152	1,752	None					1,752
8 Brand, R.	CEO	40	x				178,041			25,250	204,291	Boro of Belmar	Licensed Oper	20	20,000		224,291
9 Wolverton, C.	Operation Mgt	40		x			133,055		7,500	16,218	156,883	None					156,883
10 Ghrist, R.	CFO	25		x			74,985		8,912	8,168	92,065	Boro of Wrightstown	CFO	18	37,080	3,523	132,668
11 Mackie, J.	Ass't Operation	40					95,320			25,187	121,707	None					121,707
12											0						0
13											0						0
14											0						0
15											0						0
Total:											585,416				69,288	4,583	659,387

(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

East Windsor Municipal Utilities Authority

For the Period

December 1, 2019

to

November 30, 2020

Annual Cost									
# of Covered Members (Medical & Rx) Proposed Budget	Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Cost	\$ Increase (Decrease)	% Increase (Decrease)		
Active Employees - Health Benefits - Annual Cost									
Single Coverage	12 \$	11,650	12	\$	11,366	\$ 136,392	\$ 3,408	2.5%	
Parent & Child	1	21,200	1		20,692	20,692	508	2.5%	
Employee & Spouse (or Partner)	6	23,350	6		22,785	136,710	3,390	2.5%	
Family	8	32,285	8		31,498	251,984	6,296	2.5%	
Employee Cost Sharing Contribution (enter as negative -)		(83,640)			(81,600)	(2,040)		2.5%	
Subtotal	27	475,740	27		464,178	11,562		2.5%	
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		-			-	-	-	#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!	
GRAND TOTAL									
27		\$ 475,740	27		\$ 464,178	\$ 11,562		2.5%	

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

Yes

Yes or No

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

Yes

Yes or No

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

East Windsor Municipal Utilities Authority
11/30/2018
Compensated Absences

<u>Employee</u>	<u>Position</u>	<u>Vacation Hours</u>	<u>Sick Hours</u>	<u>Total</u>
Administration:				
R. Brand	Executive Director	\$ 854.00	\$ 824.00	\$ 87,265
E. Whelan	Inspector	211.33	3,021.25	21,951
T. Fryer	Development	-	1,155.00	15,000
N. Pretz	Accounts Payable	120.00	23.33	2,237
S. Pretz	Office Manager	-	79.00	1,212
R. Pruitt	Office Assistant	33.33	133.50	1,726
L. Rodriquez	Accounts Receivable	72.38	100.50	1,931
Water:				
D. Pruitt	Supervisor	24.58	279.60	5,770
M. Brown	Maintenance	11.90	46.00	524
J. Dzurindo	Well Operator	66.66	633.00	9,552
D. Oliva	Meter Service	46.00	353.75	4,424
J. Sovia	Meter Service	128.83	50.00	4,164
J. Mackie	Assistant Operation	112.00	93.00	7,220
D. Brown		24.00	54.25	767
DeMarco		8.75	8.00	215
S Levek		16.00	56.00	783
Wastewater:				
C. Wolverton	Superintendent	33.33	1,085.75	16,999
H. Krawtchenko	Lab Manager	290.08	1,994.00	25,148
N. Sharma	Lab Assistant	137.08	1,326.70	19,554
W. Greeley	Maintenance	58.75	440.75	7,433
D. Roehr	Plant Operator	40.33	416.25	8,236
D. Simpson	Plant Operator	-	411.55	6,432
C. Sprague	Plant Operator	15.33	273.25	4,262
N. Tindall	Maintenance	214.33	3,458.25	22,740
S. Donaldson	Maintenance	3.83	191.25	1,623
P. Caliendo	Meter Service	-	24.00	196
P. Pieve	Lab Tech	21.33	65.25	1,427
Grand Totals		<u>\$ 2,544.15</u>	<u>\$ 16,597.18</u>	<u>\$ 278,791</u>

East Windsor Municipal Utilities Authority
December 1, 2019 to

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	Received by/ Paid from Authority
East Windsor MUA	Cranbury Township	Maintenance of Pump Stations and Sewer Collection System	Effective January 1, 2016 *	1/1/2019	12/31/2019	\$ 137,732
East Windsor MUA	East Windsor Township		Effective February 1, 2017	2/1/2019	1/31/2020	\$ 106,581
* Option to Extend to 12/41/2023 with Increases Annually						

If No Shared Services X this Box

2019 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

For the Period
December 1, 2019
to
November 30, 2020
East Windsor Municipal Utilities Authority

	FY 2020 Proposed Budget					FY 2018 Adopted Budget	All Operations	All Operations	All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Wastewater	N/A	N/A	N/A							
REVENUES												
Total Operating Revenues	\$ 3,186,001	\$ 4,828,872	\$ -	\$ -	\$ -	\$ 8,541,034	\$ 8,541,034	\$ (526,161)	\$ (526,161)	-6.2%		
Total Non-Operating Revenues	38,500	71,500	-	-	-	65,000	65,000	45,000	45,000	69.2%		
Total Anticipated Revenues	3,224,501	4,900,372	-	-	-	8,606,034	8,606,034	(481,161)	(481,161)	-5.6%		
APPROPRIATIONS												
Total Administration	585,900	585,900	-	-	-	1,084,050	1,084,050	87,750	87,750	8.1%		
Total Cost of Providing Services	1,849,050	2,958,050	-	-	-	4,771,950	4,771,950	35,150	35,150	0.7%		
Total Principal Payments on Debt Service in Lieu of Depreciation	785,000	1,070,038	-	-	-	2,074,926	2,074,926	(219,888)	(219,888)	-10.6%		
Total Operating Appropriations	3,219,950	4,613,988	-	-	-	7,933,926	7,933,926	(96,988)	(96,988)	-1.2%		
Total Interest Payments on Debt	2,286	37,766	-	-	-	59,734	59,734	(19,682)	(19,682)	-32.9%		
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	#DIV/0!		
Total Non-Operating Appropriations	2,286	37,766	-	-	-	59,734	59,734	(19,682)	(19,682)	-32.9%		
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!		
Total Appropriations and Accumulated Deficit	3,222,236	4,651,754	-	-	-	7,990,660	7,990,660	(116,670)	(116,670)	-1.5%		
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	#DIV/0!		
Net Total Appropriations	3,222,236	4,651,754	-	-	-	7,990,660	7,990,660	(116,670)	(116,670)	-1.5%		
ANTICIPATED SURPLUS (DEFICIT)	\$ 2,265	\$ 248,618	\$ -	\$ -	\$ -	\$ 615,374	\$ 615,374	\$ (364,491)	\$ (364,491)	-59.2%		

Revenue Schedule

East Windsor Municipal Utilities Authority
For the Period December 1, 2019 to November 30, 2020

	FY 2020 Proposed Budget						FY 2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Water	Wastewater	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES										
Service Charges										
Residential	2,518,000	3,756,750					\$6,274,750	\$ 6,450,700	\$ (175,950)	-2.7%
Business/Commercial	360,440	419,650					780,090	802,280	(22,190)	-2.8%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Service Charges	2,878,440	4,176,400	-	-	-	-	7,054,840	7,252,980	(198,140)	-2.7%
Connection Fees										
Residential							-	17,480	(17,480)	-100.0%
Business/Commercial	143,536	324,347					467,883	815,807	(347,924)	-42.6%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	143,536	324,347	-	-	-	-	467,883	833,287	(365,404)	-43.9%
Parking Fees										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)										
Delinquent Fees	9,800	16,600					26,400	24,000	2,400	10.0%
Lab Fees	-	1,200					1,200	5,100	(3,900)	-76.5%
Miscellaneous Income	149,225	306,525					455,750	410,942	44,808	10.9%
Other Fees	5,000	3,800					8,800	14,725	(5,925)	-40.2%
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	164,025	328,125	-	-	-	-	492,150	454,767	37,383	8.2%
Total Operating Revenues	3,186,001	4,828,872	-	-	-	-	8,014,873	8,541,034	(526,161)	-6.2%
NON-OPERATING REVENUES										
Other Non-Operating Revenues (List)										
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!
Interest on Investments & Deposits (List)										
Interest Earned	38,500	71,500					110,000	65,000	45,000	69.2%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	38,500	71,500	-	-	-	-	110,000	65,000	45,000	69.2%
Total Non-Operating Revenues	38,500	71,500	-	-	-	-	110,000	65,000	45,000	69.2%
TOTAL ANTICIPATED REVENUES	\$3,224,501	\$ 4,900,372	\$ -	\$ -	\$ -	\$ -	\$8,124,873	\$ 8,606,034	\$ (481,161)	-5.6%

Prior Year Adopted Revenue Schedule

East Windsor Municipal Utilities Authority

FY 2018 Adopted Budget

	Water	Wastewater	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	2,601,500	3,849,200					\$6,450,700
Business/Commercial	372,325	429,955					802,280
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	2,973,825	4,279,155	-	-	-	-	7,252,980
<i>Connection Fees</i>							
Residential	5,430	12,050					17,480
Business/Commercial	246,810	568,997					815,807
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	252,240	581,047	-	-	-	-	833,287
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Delinquent Fees	9,800	14,200					24,000
Lab Fees	-	5,100					5,100
Miscellaneous Income	140,771	270,171					410,942
Other Fees	14,225	500					14,725
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	164,796	289,971	-	-	-	-	454,767
Total Operating Revenues	3,390,861	5,150,173	-	-	-	-	8,541,034
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	22,750	42,250					65,000
Penalties							-
Other							-
Total Interest	22,750	42,250	-	-	-	-	65,000
Total Non-Operating Revenues	22,750	42,250	-	-	-	-	65,000
TOTAL ANTICIPATED REVENUES	\$3,413,611	\$5,192,423	\$-	\$-	\$-	\$-	\$8,606,034

Appropriations Schedule

East Windsor Municipal Utilities Authority
For the Period December 1, 2019 to November 30, 2020

	FY 2020 Proposed Budget						FY 2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Wastewater	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 336,400	\$ 336,400					\$ 672,800 ✓	\$ 589,400	\$ 83,400 14.1%
Fringe Benefits	120,525	120,525					241,050 ✓	231,650	9,400 4.1%
Total Administration - Personnel	456,925	456,925	-	-	-	-	913,850 ✓	821,050	92,800 11.3%
<i>Administration - Other (List)</i>									
Contracted Services	85,200	85,200					170,400 ✓	179,500	(9,100) -5.1%
Utilities	10,750	10,750					21,500 ✓	19,700	1,800 9.1%
Insurance	11,475	11,475					22,950 ✓	22,600	350 1.5%
Supplies	10,750	10,750					21,500 ✓	20,000	1,500 7.5%
Miscellaneous Administration*	10,800	10,800					21,600 ✓	21,200	400 1.9%
Total Administration - Other	128,975	128,975	-	-	-	-	257,950	263,000	(5,050) -1.9%
Total Administration	585,900	585,900	-	-	-	-	1,171,800	1,084,050	87,750 8.1%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	677,800 ✓	960,700 ✓					1,638,500	1,633,000	5,500 0.3%
Fringe Benefits	314,300 ✓	510,400 ✓					824,700	853,100	(28,400) -3.3%
Total COPS - Personnel	992,100	1,471,100	-	-	-	-	2,463,200	2,486,100	(22,900) -0.9%
<i>Cost of Providing Services - Other (List)</i>									
See Page F-4a	856,950 ✓	1,486,950 ✓					2,343,900	2,285,850	58,050 2.5%
Type in Description							-	-	#DIV/0!
Type in Description							-	-	#DIV/0!
Type in Description							-	-	#DIV/0!
Miscellaneous COPS*							-	-	#DIV/0!
Total COPS - Other	856,950	1,486,950	-	-	-	-	2,343,900	2,285,850	58,050 2.5%
Total Cost of Providing Services	1,849,050	2,958,050	-	-	-	-	4,807,100	4,771,950	35,150 0.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	785,000	1,070,038	-	-	-	-	1,855,038	2,074,926	(219,888) -10.6%
Total Operating Appropriations	3,219,950	4,613,988	-	-	-	-	7,833,938	7,930,926	(96,988) -1.2%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	2,286	37,766	-	-	-	-	40,052	59,734	(19,682) -32.9%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation							-	-	#DIV/0!
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	2,286	37,766	-	-	-	-	40,052	59,734	(19,682) -32.9%
TOTAL APPROPRIATIONS	3,222,236	4,651,754	-	-	-	-	7,873,990	7,990,660	(116,670) -1.5%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	3,222,236	4,651,754	-	-	-	-	7,873,990	7,990,660	(116,670) -1.5%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Unrestricted Net Position Utilized							-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 3,222,236	\$ 4,651,754	\$ -	\$ -	\$ -	\$ -	\$ 7,873,990	\$ 7,990,660	\$ (116,670) -1.5%

* 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 \$ 160,997.50 \$ 230,699.40 \$ - \$ - \$ - \$ - \$ 391,696.90

2018 Appropriations Schedule
East Windsor Municipal Utilities Authority
For the Period December 1, 2019 to November 30, 2020

							11/30/2019 Current Year Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	\$ Increase (Decrease) Proposed vs. Current Year
Proposed Budget									
Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
Cost of Providing									
Services-Other (List)									
Contracted Services	\$ 92,000 ✓	\$ 462,900 ✓				\$ 554,900	\$ 539,300	\$ 15,600	2.9%
Repairs/Maintenance	123,200 ✓	164,000 ✓				287,200	283,800	3,400	1.2%
Utilities	384,750 ✓	490,500 ✓				875,250	844,550	30,700	-3.6%
Insurance	43,200 ✓	68,550 ✓				111,750	116,800	(5,050)	-4.3%
Material and Supplies	172,300 ✓	260,500 ✓				432,800	426,100	6,700	1.6%
Miscellaneous COPS*	41,500 ✓	40,500 ✓				82,000	75,300	6,700	8.9%
Total COPS - Other	\$ 856,950	\$ 1,486,950	\$ -	\$ -	\$ -	\$ 2,343,900	\$ 2,285,850	\$ 58,050	2.5%

Prior Year Adopted Appropriations Schedule

East Windsor Municipal Utilities Authority

FY 2018 Adopted Budget							
	Water	Wastewater	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 294,700	\$ 294,700					\$ 589,400
Fringe Benefits	115,825	115,825					231,650
Total Administration - Personnel	410,525	410,525	-	-	-	-	821,050
<i>Administration - Other (List)</i>							
Contracted Services	89,750	89,750					179,500
Utilities	9,850	9,850					19,700
Insurance	11,300	11,300					22,600
Supplies	10,000	10,000					20,000
Miscellaneous Administration*	10,600	10,600					21,200
Total Administration - Other	131,500	131,500	-	-	-	-	263,000
Total Administration	542,025	542,025	-	-	-	-	1,084,050
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	657,300	975,700					1,633,000
Fringe Benefits	328,100	525,000					853,100
Total COPS - Personnel	985,400	1,500,700	-	-	-	-	2,486,100
<i>Cost of Providing Services - Other (List)</i>							
See Page F-5a	812,650	1,473,200					2,285,850
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	812,650	1,473,200	-	-	-	-	2,285,850
Total Cost of Providing Services	1,798,050	2,973,900	-	-	-	-	4,771,950
Total Principal Payments on Debt Service in Lieu of Depreciation	1,037,538	1,037,388	-	-	-	-	2,074,926
Total Operating Appropriations	3,377,613	4,553,313	-	-	-	-	7,930,926
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	12,726	47,008	-	-	-	-	59,734
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	12,726	47,008	-	-	-	-	59,734
TOTAL APPROPRIATIONS	3,390,339	4,600,321	-	-	-	-	7,990,660
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	3,390,339	4,600,321	-	-	-	-	7,990,660
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 3,390,339	\$ 4,600,321	\$ -	\$ -	\$ -	\$ -	\$ 7,990,660

* 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 \$ 168,880.65 \$ 227,665.65 \$ - \$ - \$ - \$ - \$ 396,546.30

2015 Appropriations Schedule
East Windsor Municipal Utilities Authority
For the Period December 1, 2018 to November 30, 2019

(11-30-19)							
Current Year Adopted Budget							
	Operation Water	Operation Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
Cost of Providing Services - Other (List)							
Contracted Services	\$ 78,300	\$ 461,000	\$ -	\$ -	\$ -	\$ -	\$ 539,300
Repairs/Maintenance	123,700	160,100					283,800
Utilities	370,550	474,000					844,550
Insurance	45,450	71,350					116,800
Material/Supplies	157,150	268,950					426,100
Miscellaneous COPS*	37,500	37,800	-	-	-	-	75,300
Total COPS - Other	\$ 812,650	\$ 1,473,200	\$ -	\$ -	\$ -	\$ -	\$ 2,285,850

Debt Service Schedule - Principal

East Windsor Municipal Utilities Authority

If Authority has no debt X this box

	Adopted Budget Year 2018	Proposed Budget Year 2020	Fiscal Year Ending in					Thereafter	Total Principal Outstanding
			2021	2022	2023	2024	2025		
Water									
NJEIT (2016)									
Type in Issue Name	\$ 1,037,538	\$ 785,000	\$ 121,000					\$ 906,000	
Type in Issue Name									
Type in Issue Name									
Total Principal	1,037,538	785,000	121,000	-	-	-	-	-	906,000
Wastewater									
NJEIT (2016)									
NJEIT (2017)	988,858	1,021,508	1,049,522	1,084,962	1,117,383			4,273,375	
Type in Issue Name	48,530	48,530	48,529	48,529	48,529	48,530	53,530	219,118	515,296
Type in Issue Name									
Total Principal	1,037,388	1,070,038	1,098,052	1,133,491	1,165,912	48,530	53,530	219,118	4,788,671
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS									
	\$ 2,074,926	\$ 1,855,038	\$ 1,219,052	\$ 1,133,491	\$ 1,165,912	\$ 48,530	\$ 53,530	\$ 219,118	\$ 5,694,671

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

Bond Rating	Moody's	Fitch	Standard & Poors
Year of Last Rating	N/A		

Debt Service Schedule - Interest

East Windsor Municipal Utilities Authority

If Authority has no debt X this box

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	Adopted Budget Year 2018	Proposed Budget Year 2020	Fiscal Year Ending in					Total Interest Payments Outstanding
			2021	2022	2023	2024	2025	
Water								
NJEIT								
Amortize Premium	\$ 73,350	\$ 35,488	\$ 4,538					\$ 40,026
Type in Issue Name	(60,624)	(33,202)	(4,441)					(37,643)
Type in Issue Name								
Total Interest Payments	12,726	2,286	97	-	-	-	-	-
Wastewater								
NJEIT								
Amortize Premium	158,875	128,375	96,313	62,725	27,413	-	-	314,826
Type in Issue Name	11,360	10,738	9,612	8,800	7,800	5,750	11,987	61,487
Type in Issue Name	(123,227)	(101,347)	(78,118)	(53,840)	(28,363)	(1,687)	(6,337)	(271,379)
Total Interest Payments	47,008	37,766	27,807	17,685	6,850	5,113	4,063	104,934
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
N/A								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Type in Issue Name								
Total Interest Payments	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS								
	\$ 59,734	\$ 40,052	\$ 27,904	\$ 17,685	\$ 6,850	\$ 5,113	\$ 4,063	\$ 107,317

EAST WINDSOR M.U.A.
2019 (11-30-20) Budget
Reconciliation of Interest (F-7)
to November 30, 2018 Audit

Total Net Interest:

All operations (2019-End) on F-7	\$	107,317
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Add:

Premium to be Amortized 2020 to End (F-7)	\$	309,023	
Interest Included in 2019 Budget (F-7)		243,585	
Interest Accrued @ 11-30-18 Paid February 2019		<u>65,175</u>	
			<u>617,783</u>

Interest per 11-30-18 Audit	\$	<u>725,100</u>
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EAST WINDSOR M.U.A.
2019 (11-30-20) Budget
Reconciliation of Interest (F-7)
to November 30, 2018 Audit

Interest on budget form F-7 is shown on an accrual basis, reduced by annual amortization of premium.

Interest listed in the November 30, 2018 audit report is shown on a cash payment basis without a reduction for the annual amortization of the premium.

Net Position Reconciliation

East Windsor Municipal Utilities Authority
For the Period December 1, 2019 to November 30, 2020

FY 2020 Proposed Budget

	Water	Wastewater	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 26,674,060	\$ 34,645,617					\$ 61,319,677
Less: Invested in Capital Assets, Net of Related Debt (1)	22,808,015	31,213,808					54,021,823
Less: Restricted for Debt Service Reserve (1)	1,169	2,170					3,339
Less: Other Restricted Net Position (1)	998,971	1,855,233					2,854,204
Total Unrestricted Net Position (1)	2,865,905	1,574,406	-	-	-	-	4,440,311
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	2,020,303	2,571,296					4,591,599
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	46,599	(134,821)					(88,222)
Plus: Other Adjustments (attach schedule)	(662,205)	(191,288)					(853,493)
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	4,270,602	3,819,593	-	-	-	-	8,090,195
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	1,752,000	970,000	-	-	-	-	2,722,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	1,752,000	970,000	-	-	-	-	2,722,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 2,518,602	\$ 2,849,593	\$ -	\$ -	\$ -	\$ -	\$ 5,368,195

(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 \$ 160,998 \$ 230,699 \$ - \$ - \$ - \$ - \$ 391,697
(4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

2019 Net Position Reconciliation
East Windsor Municipal Utilities Authority
For the Period December 1, 2018 to November 30, 2019

Other Adjustments:

Increase in Investment in Fixed Assets 11-30-19 (Projected):

Water	\$ 662,205
Wastewater	<u>191,288</u>
	<u><u>\$ 853,493</u></u>

2019

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

AUTHORITY CAPITAL BUDGET/ PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

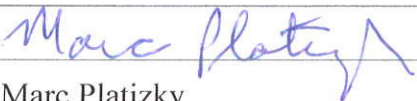
(Name)

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

[X] 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 East Windsor Municipal Utilities Authority, on the 19th day of September, 2019.

OR

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

Officer's Signature:			
Name:	Marc Platizky		
Title:	Secretary		
Address:	7 Wiltshire Drive East Windsor, New Jersey		
Phone Number:	609-443-6000	Fax Number:	609-443-3928
E-mail address	eastwindsormua.com		

2019 CAPITAL BUDGET/PROGRAM MESSAGE

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

FISCAL YEAR: FROM DECEMBER 1, 2019 TO NOVEMBER 30, 2020

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

Capital projects are presented before local and county planning boards and other governmental bodies when the projects are scheduled to proceed. These boards have already seen the need for these projects, which were outlined in a master plan, dated May 14, 1994

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?

Yes.

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

Yes, an utilities master plan described above has been prepared which describes infrastructure needs to full build out of the community.

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

The Authority has been using net position in prior years to fund operating budgets and funding of capital budgets. Water rates were increased effective December 1, 2012, wastewater rates were last adjusted effective December 1, 2001 when they were reduced from \$96.10 to \$81.70 per quarter. The Authority will be reviewing rates during the balance of 2019.

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.

None.

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.

None.

Add additional sheets if necessary.

Proposed Capital Budget

East Windsor Municipal Utilities Authority
For the Period December 1, 2019 to November 30, 2020

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
See CB-3a, CB-4a and CB-5a	\$ 4,027,000	\$ 1,752,000		\$ 2,100,000		\$ 175,000
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	4,027,000	1,752,000	-	2,100,000	-	175,000
<i>Wastewater</i>						
See CB-3a, CB-4a and CB-5a	970,000	\$ 970,000				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	970,000	970,000	-	-	-	-
<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	\$ 4,997,000	\$ 2,722,000	\$ -	\$ 2,100,000	\$ -	\$ 175,000

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.

2020 Proposed Capital Budget
East Windsor Municipal Utilities Authority
For The Period December 1, 2019 to November 30, 2020

		Funding Sources				
	Estimated	Unrestricted	Renewal and			
	Total	Net Position	Replacement	Debt	Capital	Other
	Cost	Utilized	Reserve	Authorization	Grants	Sources
Water						
Administrative Equipment	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Project Design	35,000	35,000 ✓				
Miscellaneous Equipment	50,000	50,000 ✓				
Vehicle Replacement	35,000	35,000 ✓				
Meter Replacement	300,000	300,000 ✓				
Rehab Well	80,000	80,000 ✓				
SCADA Upgrades	350,000	350,000 ✓				
Well #6 Improvement	300,000	300,000 ✓				
Water Main Improvements	600,000			600,000		
Water Main N. Main Street	175,000					175,000
GIS Upgrade	20,000	20,000 ✓				
Well #3 Generator	50,000	50,000 ✓				
Purchase of a Fork Lift	22,000	22,000 ✓				
New Well and Treatment Plant	1,500,000			1,500,000		
Route 130 Crossing	500,000	500,000 ✓	-	-	-	-
Total - Water	4,027,000	1,752,000	-	2,100,000	-	175,000
Wastewater						
Administrative Equipment	10,000	10,000				
Project Design	35,000	35,000 ✓				
Miscellaneous Equipment	75,000	75,000 ✓				
Purchase of Vehicle	24,000	24,000 ✓				
Clarifloculator Cleaning System	80,000	80,000				
Infrastructure Improvements	50,000	50,000				
Pump Station Flow Study	60,000	60,000				
GIS Upgrade	20,000	20,000				
Paving @ STP	116,000	116,000				
Route 130 Crossing	500,000	500,000	-	-	-	-
Total - Wastewater	970,000	970,000	-	-	-	-
Total Proposed Capital Budget	\$ 4,997,000	\$ 2,722,000	\$ -	\$ 2,100,000	\$ -	\$ 175,000

5 Year Capital Improvement Plan

East Windsor Municipal Utilities Authority

For the Period December 1, 2019 to November 30, 2020

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2020	2021	2022	2023	2024	2025
<i>Water</i>							
See CB-3a, CB-4a and CB-5a	\$ 24,772,000	\$ 4,027,000	\$16,110,000	\$ 1,075,000	\$ 1,110,000	\$ 1,225,000	\$ 1,225,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	24,772,000	4,027,000	16,110,000	1,075,000	1,110,000	1,225,000	1,225,000
<i>Wastewater</i>							
See CB-3a, CB-4a and CB-5a	3,605,000	970,000	\$ 320,000	\$ 1,920,000	\$ 155,000	\$ 120,000	\$ 120,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	3,605,000	970,000	320,000	1,920,000	155,000	120,000	120,000
<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	\$ 28,377,000	\$ 4,997,000	\$16,430,000	\$ 2,995,000	\$ 1,265,000	\$ 1,345,000	\$ 1,345,000

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
East Windsor Municipal Utilities Authority
For The Period December 1, 2019 to November 30, 2020

	Estimated	11/30/2020 Current Year	11/30/2021	11/30/2022	11/30/2023	11/30/2024	11/30/2025
	Total Cost	Proposed Budget	2020	2021	2022	2023	2024
Water							
Administrative Equipment	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Project Design	210,000	35,000	35,000	35,000	35,000	35,000	35,000
Miscellaneous Equip.	300,000	50,000	50,000	50,000	50,000	50,000	50,000
Vehicle Replacement	105,000	35,000	35,000		35,000	-	-
Meter Replacement	1,800,000	300,000	300,000	300,000	300,000	300,000	300,000
Rehab Well	480,000	80,000	80,000	80,000	80,000	80,000	80,000
SCADA Upgrades	350,000	350,000					
Well 6 Improvement	300,000	300,000					
Water Main Improvements	3,900,000	600,000	600,000	600,000	600,000	750,000	750,000
Water Main N. Main St.	175,000	175,000					
GIS Upgrade	20,000	20,000					
Well #3 Generator	50,000	50,000					
Purchase of a Fork Lift	22,000	22,000					
New Well & Treatment Plant	16,500,000	1,500,000	15,000,000				
Route 130 Crossing	500,000	500,000	-	-	-	-	-
Total - Water	24,772,000	4,027,000	16,110,000	1,075,000	1,110,000	1,225,000	1,225,000
Wastewater							
Administrative Equipment	60,000	10,000	10,000	10,000	10,000	10,000	10,000
Project Design	210,000	35,000	35,000	35,000	35,000	35,000	35,000
Miscellaneous Equipment	450,000	75,000	75,000	75,000	75,000	75,000	75,000
Purchase Vehicle	59,000	24,000			35,000		
Clarifloculator Cleaning System	80,000	80,000					
Infrastructure Improvements	50,000	50,000					
Pump Station Flow Study	60,000	60,000					
GIS Upgrade	20,000	20,000					
Paving @ STP	116,000	116,000					
18" Relief Sewer	1,900,000		100,000	1,800,000			
Upgrade Pump Station #8	100,000		100,000				
Route 130 Crossing	500,000	500,000	-	-	-	-	-
Total - Wastewater	3,605,000	970,000	320,000	1,920,000	155,000	120,000	120,000
Total	\$ 28,377,000	\$ 4,997,000	\$ 16,430,000	\$ 2,995,000	\$ 1,265,000	\$ 1,345,000	\$ 1,345,000

5 Year Capital Improvement Plan Funding Sources

East Windsor Municipal Utilities Authority

For the Period December 1, 2019 to November 30, 2020

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
See CB-3a, CB-4a and CB-5a	\$ 24,772,000	\$ 4,197,000	\$ -	\$ 20,400,000	\$ -	\$ 175,000
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	24,772,000	4,197,000	-	20,400,000	-	175,000
<i>Wastewater</i>						
See CB-3a, CB-4a and CB-5a	3,605,000	\$ 1,705,000	\$ -	\$ 1,700,000	\$ -	\$ 200,000
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	3,605,000	1,705,000	-	1,700,000	-	200,000
<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	\$ 28,377,000	\$ 5,902,000	\$ -	\$ 22,100,000	\$ -	\$ 375,000
Total 5 Year Plan per CB-4	\$ 28,377,000					
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.

5 Year Capital Improvement Plan Funding Sources
East Windsor Municipal Utilities Authority
For The Period December 1, 2019 to November 30, 2020

		Funding Sources				
	Estimated	Unrestricted	Renewal &			
	Total	Net Position	Replacement	Debt	Capital	Other
	Cost	Utilized	Reserve	Authorization	Grants	Sources
Water						
Administrative Equipment	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Project Design	210,000	210,000				
Miscellaneous Equip.	300,000	300,000				
Vehicle Replacement	105,000	105,000				
Meter Replacement	1,800,000	1,800,000				
Rehab Well	480,000	480,000				
SCADA Upgrades	350,000	350,000				
Well 6 Improvement	300,000	300,000				
Water Main Improvements	3,900,000			3,900,000		
Water Main N. Main St.	175,000					175,000
GIS Upgrade	20,000	20,000				
Well #3 Generator	50,000	50,000				
Purchase of a Fork Lift	22,000	22,000				
New Well & Treatment Plant	16,500,000			16,500,000		
Route 130 Crossing	500,000	500,000	-	-	-	-
Total	24,772,000	4,197,000	-	20,400,000	-	175,000
Wastewater						
Administrative Equipment	60,000	60,000				
Project Design	210,000	210,000				
Miscellaneous Equipment	450,000	450,000				
Purchase Vehicle	59,000	59,000				
Clarifloculator Cleaning System	80,000	80,000				
Infrastructure Improvements	50,000	50,000				
Pump Station Flow Study	60,000	60,000				
GIS Upgrade	20,000	20,000				
Paving @ STP	116,000	116,000				
18" Relief Sewer	1,900,000			1,700,000		200,000
Upgrade Pump Station #8	100,000	100,000				
Route 130 Crossing	500,000	500,000	-	-	-	-
Total	3,605,000	1,705,000	-	1,700,000	-	200,000
Total	\$ 28,377,000	\$ 5,902,000	\$ -	\$ 22,100,000	\$ -	\$ 375,000

