

Authority Budget of:

East Windsor Municipal Utilities Authority

State Filing Year

2020

ADOPTED COPY

For the Period:

December 1, 2020

to

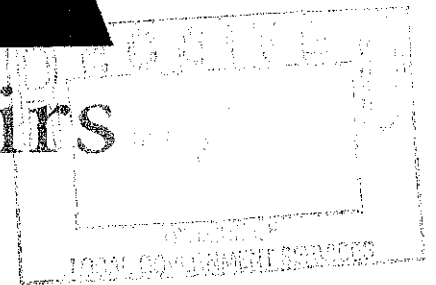
November 30, 2021

eastwindsormua.com

Authority Web Address



NJ DEPARTMENT OF
Community Affairs



Division of Local Government Services

Authority Budget of:

East Windsor Municipal Utilities Authority

State Filing Year

2020

For the Period:

December 1, 2020

to

November 30, 2021

east windsormua.com

Authority Web Address



Division of Local Government Services

2020 (2020-2021) AUTHORITY BUDGET

Certification Section

2020 (2020-2021)

East Windsor Municipal Utilities Authority

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Cera CPA, RPA Date: 12/3/2020

2020 (2020-2021) PREPARER'S CERTIFICATION

East Windsor Municipal Utilities Authority

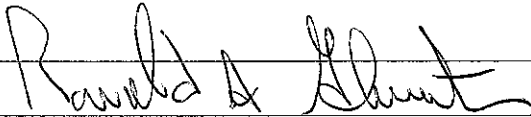
(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

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

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

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

2020 (2020-2021) APPROVAL CERTIFICATION

East Windsor Municipal Utilities Authority

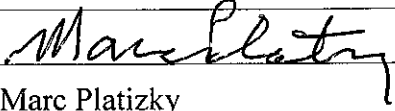
(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the East Windsor Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 17th day of September, 2020.

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

| | | | |
|----------------------|---|-------------|----------|
| Officer's Signature: |  | | |
| Name: | Marc Platizky | | |
| Title: | Secretary | | |
| Address: | 7 Wiltshire Drive, Eat Windsor, New Jersey | | |
| Phone Number: | 609-443-6000 | Fax Number: | 609-3928 |
| 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.

- N/A ☐ A description of the Authority's mission and responsibilities
- ☒ Budgets for the current fiscal year and immediately preceding two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- ☒ The complete (All Pages) annual audits (Not the Audit Synopsis) of the most recent fiscal year and immediately two prior years
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- ☒ The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying compliance

Richard Brand

Title of Officer Certifying compliance

Executive Director

Signature

Richard Brand

2020 (2020-2021) AUTHORITY BUDGET RESOLUTION

Resolution 2020-34

East Windsor Municipal Utilities Authority

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

WHEREAS, the Annual Budget and Capital Budget for the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2020 and ending, November 30, 2021 has been presented before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of September 17, 2020; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$3,119,320, Total Appropriations, including any Accumulated Deficit if any, of \$2,571,221 and Total Unrestricted Net Position utilized of NONE; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$4,147,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$1,172,000; and

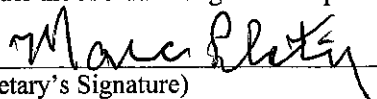
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 17, 2020 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, 2020 and ending, November 30, 2021 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the East Windsor Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 19, 2020.


(Secretary's Signature)

September 17, 2020
(Date)

| Governing Body Member: | Recorded Vote Aye | Nay | Abstain | Absent |
|---------------------------|----------------------|-----|---------|--------|
| Linda Moore | X | | | |
| Marc Lippman | X | | | |
| Marc Platizky | X | | | |
| Steve Kurs | X | | | |
| Len Millner | | | | X |

2020 (2020-2021) AUTHORITY BUDGET RESOLUTION

Resolution #2020-35

East Windsor Municipal Utilities Authority

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

WHEREAS, the Annual Budget and Capital Budget for the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2020 and ending, November 30, 2021 has been presented before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of September 17, 2020; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,527,810, Total Appropriations, including any Accumulated Deficit if any, of \$4,563,334 and Total Unrestricted Net Position utilized of \$35,524 and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$6,160,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$440,000; and

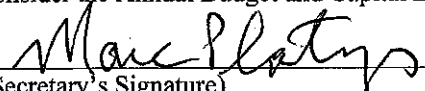
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 17, 2020 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, 2020 and ending, November 30, 2021 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the East Windsor Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 19, 2020.


(Secretary's Signature)

September 17, 2020
(Date)

Governing Body
Member:

Recorded Vote

Aye Nay Abstain Absent

Linda Moore
Marc Lippman
Marc Platizky
Steve Kurs
Len Millner

X
X
X
X

X

2020 (2020-2021) ADOPTION CERTIFICATION

East Windsor Municipal Utilities Authority

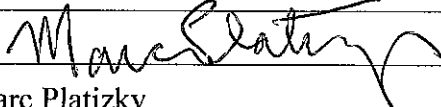
(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

Note: This is filled on for Adoption of the Budget Don't fill in for Introduction of the Budget

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 19th day of, November, 2020.

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

2020 (2020-2021) ADOPTED BUDGET RESOLUTION

Resolution #2020-39

East Windsor Municipal Utilities Authority

(Name)

AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

WHEREAS, the Annual Budget and Capital Budget/Program for the East Windsor Municipal Utilities Authority for the fiscal year beginning December 1, 2020, and ending, November 30, 2021 has been presented for adoption before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of November 19, 2020; and

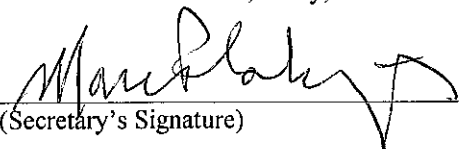
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$3,119,320, Total Appropriations, including any Accumulated Deficit, if any, of \$2,571,221 and Total Unrestricted Net Position utilized of \$NONE; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$4,147,000 and Total Unrestricted Net Position planned to be utilized of \$1,172,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of East Windsor Municipal Utilities Authority, at an open public meeting held on November 19, 2020 that the Annual Budget and Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2020 and, ending, November 30, 2021 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 19, 2020
(Date)

Governing Body
Member:

Recorded Vote

Moore
Lippman
Platizky
Kurs
Millner

Aye

Nay

Abstain

Absent

X
X
X
X
X

2020 (2020-2021) ADOPTED BUDGET RESOLUTION

Resolution #2020-40

East Windsor Municipal Utilities Authority

(Name)

AUTHORITY

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

WHEREAS, the Annual Budget and Capital Budget/Program for the East Windsor Municipal Utilities Authority for the fiscal year beginning December 1, 2020, and ending, November 30, 2021 has been presented for adoption before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of November 19, 2020; and

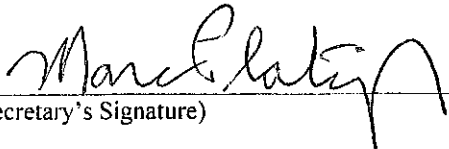
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$4,527,810, Total Appropriations, including any Accumulated Deficit, if any, of \$4,563,334 and Total Unrestricted Net Position utilized of \$35,524; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$6,160,000 and Total Unrestricted Net Position planned to be utilized of \$440,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of East Windsor Municipal Utilities Authority, at an open public meeting held on November 19, 2020 that the Annual Budget and Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2020 and, ending, November 30, 2021 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 19, 2020
(Date)

Governing Body
Member:

Recorded Vote

Moore
Lippman
Platizky
Kurs
Millner

Aye

Nay

Abstain

Absent

X
X
X
X
X

2020 (2020-2021) AUTHORITY BUDGET

Narrative and Information Section

2020 (2020-2021) AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

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

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

Overall Budgets

The total 2020-21 budget appropriations decreased \$739,435 (9.4%) when compared to the 2019-20 budget. The water budget decreased by \$651,015 (20.2%) and the wastewater budget decreased by \$88,420 (1.9%).

Revenues

User Fees

User fees are projected to increase by \$35,160 (0.5%). The increase is based on actual billings over the last twelve (12) months. The affect on billings during the Pandemic is residential billings have increased as many people remained at home and commercial billings have decreased for the same period. The total billings for the period involved have increased over the prior year.

User rates for 2020-21 will remain unchanged for both water and sewer service. The current water service rates have been in place since December 1, 2012. The current sewer service rates have been in place since December 1, 2001. Connection fees for both water and sewer service are adjusted annually based on revised data.

The Authority during 2020-21 will be reviewing water and sewer rates in order to provide for future budget requirements and debt services payments that will be required for the proposed capital budget program.

Connection Fees

2020-21 connection fees are anticipated to decrease \$300,753 (64.3%) compared to 2019-20 budgeted amounts. Projections for the year 2019-20 indicate that the Authority will collect \$465,730 (99.5%) of the \$467,883 anticipated in the budget.

2020 (2020-2021) AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

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

1. (Continued)

Revenues (Continue)

Connection Fees (Continue)

Connection fees are projected based on a review of projects that have made application to the Authority for service. The review is done to determine each project's status and anticipated progress through the township's approval process to determine when projects will begin construction and payment of fees.

Delinquent Fees

Revenue from delinquent fees is anticipated to decrease \$1,900 (7.2%). The projection is based on amounts received December 1, 2019 through July 31, 2020 and amounts projected from August 1, 2020 through November 30, 2020. The rate of collections of user fees has not been affected by the Pandemic (Covid-19).

Other Fees/Permits

Fees for property transfers, returned checks and other fees has decreased during 2019-20 and this trend was used to project the 2020-21 budget decreased of \$2,300 (26.1%).

Miscellaneous Income

Included in this category of income is (1) rental of space for cell tower equipment (\$174,500), a \$9,950 (6.0%) increase over 2019-20; (2) an interlocal agreement with the Township of Cranbury, for providing maintenance of wastewater pump stations and collection system (\$151,500) a decrease of \$8,300 (5.2%) compared to 2019-20; (3) an interlocal agreement with East Windsor Township for management services was terminated January 1, 2020 and will result in a decrease of \$111,900 (100%) in the 2020-21 budget; (4) Rental of land a decrease of \$3,000 (50%) compared to the 2019-20 budge. For many years the rental of this farm land was \$6,000 per year. This year's bids were for \$3,000.

Interest Income

Income from investments is projected to decrease \$85,000 (77.3%). This decrease is a result of lower rates the bank is paying on investments (certificate of deposits). Investments purchased in 2019 with maturity dates in 2020 were issued with interest rates of 1.73% to 1.97%. Investments purchased in 2020 with maturities in 2021 are being issued with rates of .35% to 1.50%.

2020 (2020-2021) AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

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

1. (Continued)

Appropriations

Administrative Expenses

The administrative expenses are shared equally by the water and wastewater operations. The total administrative budget for 2020-21 increased \$4,650 (1.8%) over the 2019-20 budget.

Salaries and Wages – Administrative

Administrative salaries in the 2020-21 budget increased \$21,550 (3.2%). The increase provides for salary increase and includes no increase in number of employees.

Cost of Providing Services

The total 2020-21 budget for cost of providing services decreased \$133,350 (2.8%). Salaries and fringe benefits decreased \$13,050 (.52%). This resulted from normal annual increases and the retirement of long time employees being replaced with new employees with lower salaries.

Other expenses for cost of providing services in the 2020-21 budget decreased by \$120,300 (5.1%). The largest reason for this decrease is the expected reduction in electric expense at the sewer treatment plant in the amount of \$145,000 (40+%). It is expected that in September or October 2020 the newly installed solar field will be put in operation resulting in a savings of approximately 40% in energy charges at the sewerage treatment plant.

Repairs and Maintenance

The increase in the combined budgets for 2020-21 is \$29,500 (10.3%). The water increase is \$1,400 (1.1%) and the wastewater increase is \$28,100 (17.1%).

As the systems age there is a natural need for more repairs and replacements of parts and equipment. The 2020-21 wastewater budget includes funds for the replacement of certain expensive equipment items that are nearing their useful life. If there is no need to replace these items in 2020-21 the funding will be put back in the 2021-22 budget

Debt Service

The amounts included in the 2020-21 budget, (F-1) and listed on Schedules (F-6 and F-7) represent amounts due for current loans from the N.J. Infrastructure Bank, formerly the NJEIT. These loans have a current balance of \$3,839,635.

2020 (2020-2021) AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

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

1. (Continued)

Debt Service (Continued)

The allocation of the balance is, water \$121,000 with final payment on August 1, 2021 and sewer \$3,718,635 with payments through August 1, 2029 with the majority (\$3,397,458) due by August 1, 2023.

The 2020-21 budget appropriations for principal payments is \$1,219,052 a decrease of \$635,986 (34.3%) and interest expense is \$27,903 a decrease of \$12,149 (30.0%).

The final payment on the water debt will be made on August 1, 2021 in the amount of \$121,000 a reduction of \$664,000 (84.6%) from the amount in the 2019-20 budget.

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. 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. The Authority as of this time has not received any further information regarding the availability of funds for this 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.

2020 (2020-2021) AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

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

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

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 2020-21 budget. The Authority does not anticipate any changes in water and wastewater user rates in 2020-21. Rates will be reviewed and adjustments will be made as needed in planning for futures expenditure in the capital program.

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

The 2020-21 budget uses \$35,524 of unrestricted net position to balance the sewer operating budget and anticipates the use of \$1,172,000 and \$440,000 in the water and sewer capital budgets.

The balance of the unrestricted net position will be used in future years to fund operating budgets, capital expenditures and provide funds to stabilize future rate adjustment that may be needed to fund the capital program.

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

None

5. The proposed budget must not reflect an anticipated deficit from 2019/2019-2020 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

Not Applicable

2020 (2020-2021) AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

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

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

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

Attached Schedules:

- (1) Water rate schedule effective 12/1/2012
- (2) Wastewater rate schedule effective 12/1/2001
- (3) Connection fee schedule effective 9/1/2020

AUTHORITY CONTACT INFORMATION

2020 (2020-2021)

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, Financial Officer | | |
| Preparer's Address: | 7 Wiltshire Drive | | |
| City, State, Zip: | East Windsor | NJ | 08520 |
| Phone: (ext.) | 609-443-6000 x7628 | Fax: | 609-443-3928 |
| E-mail: | raghrist@comcast.net | | |

| | | | |
|---|---------------------------|-------------|--------------|
| Chief Executive Officer:(1) | Richard Brand | | |
| (1)Or person who performs these functions under another Title | | | |
| Phone: (ext.) | 609-6000 x7600 | Fax: | 609-443-3928 |
| E-mail: | rbrand@eastwindsormua.com | | |

| | | | |
|--|----------------------|-------------|--------------|
| Chief Financial Officer(1) | Ronald A. Ghrist | | |
| (1) Or person who performs these functions under another Title | | | |
| Phone: (ext.) | 609-443-6000 x7628 | Fax: | 609-443-3928 |
| E-mail: | raghrist@comcast.net | | |

| | | | |
|--------------------------|------------------|-------------|--------------|
| Name of Auditor: | Digesh B. Patel | | |
| Name of Firm: | Mercadien | | |
| Address: | PO Box 7648 | | |
| City, State, Zip: | Princeton | NJ | 08543-7648 |
| Phone: (ext.) | 609-689-2326 | Fax: | 609-389-9720 |
| E-mail: | dpatel@mercadien | | |

AUTHORITY INFORMATIONAL QUESTIONNAIRE

East Windsor Municipal Utilities Authority

(Name)

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

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

- 1) Provide the number of individuals employed in (Use **Most Recent W-3 Available 2018 or 2019**) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 45
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use **Most Recent W-3 Available 2018 or 2019**) Transmittal of Wage and Tax Statements: 2,072,933.13
- 3) Provide the number of regular voting members of the governing body: 5 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) s per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 2 (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? NO If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (**Most Recent Filing that March 31, 2019 or 2020 deadline has passed 2019 or 2020**) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) YES If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? NO If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? NO.
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? NO.
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NO.If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. NO If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authorities procedures for all individuals listed on Page N-4 (2 of 2).**

- 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.
- 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. (If your authority does not allow for reimbursements indicate that in answer)
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? YES 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. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? NO If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? NO If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

East Windsor Municipal Utilities Authority

(Name)

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

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 | \$1,565.09 | NJWEF TEC Conference, Chicago, IL |
| | | | <u>101.94</u> | AEA Conference, Atlantic City, NJ |
| | | Total | <u>1,677.03</u> | |
| | Clark Wolverton | Operations Manager | <u>422.60</u> | NJWEF TEC Conference, Chicago, IL |
| | | Total | <u>\$2,099.63</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 |

| 15) | <u>Employee</u> | <u>Amount</u> | <u>Reason</u> |
|-----|--|--------------------|--|
| | Willman Greeley (Maintenance Dept.) | \$6,358.67 | Retirement – Accrued Sick and Vacation Pay |
| | Henni Krawtschenko (Lab Manager) | 29,408.61 | Retirement – Accrued Sick and Vacation Pay |
| | Donald Pruitt (Water Foreman) | <u>4,353.82</u> | Retirement – Accrued Sick and Vacation Pay |
| | Total | <u>\$40,121.10</u> | |

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

(This page is directions for filling in page (N-4 (2-of 2)) (No answers should be entered on this page)

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

East Windsor Municipal Utilities Authority

(Name)

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

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

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

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

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

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

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

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

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

Reportable compensation: (Use the Most Recent W-2 available 2018 or 2019. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2020, the most recent W-2 and 1099 should be used 2019 or 2018 (60 days prior to start of budget year is November 1, 2019, with 2018 being the most recent calendar year ended), and for fiscal years ending June 30, 2020, the calendar year 2019 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2019, with 2019 being the most recent calendar year ended).

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

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

East Windsor Municipal Utilities Authority
to November 30, 2021

For the Period December 1, 2020

Position (Can Check more than 1 Column for each person)

Reportable Compensation from Authority (W-2/1099)

| Name | Title | Average Hours per Week Dedicated to Position | Commissioner | Officer | Key Employee | Former Highest Compensated Employee | Base Salary/ Stipend | Bonus | Other (auto allowance, expense account, payment in lieu of health benefits, etc.) | Estimated amount of other compensation from the Authority (health benefits, pension, etc.) | Total Compensation from Authority | Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below | | | | Average Hours per Week | 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 |
|------------------|------------------|--|--------------|---------|--------------|-------------------------------------|----------------------|-------|---|--|-----------------------------------|---|---------------|--|--|------------------------|---|--|--|
| | | | | | | | | | | | | 0 East Windsor Twp | Council | Positions held at Other Public Entities Listed in Column O | Dedicated to Positions at Other Public Entities Listed in Column O | | | | |
| 1 Moore, L. | Chairman | 20 | X | | | | \$ 1,700 | | | \$ 162 | \$ 1,862 | NONE | | | 2 | 12,452 | 1,182 | \$ 1,862 | |
| 2 Lipman, M. | Member | 2 | X | | | | 0 | | | | 1,600 | NONE | | | | | | 13,634 | |
| 3 Platitzky M. | Member | 2 | X | | | | 1,600 | | | | 152 | 1,752 | NONE | | | | | 1,600 | |
| 4 Kurs, S. | Member | 2 | X | | | | 1,600 | | | | 152 | 1,752 | NONE | | | | | 1,752 | |
| 5 Millner, L. | Member | 2 | X | | | | 1,600 | | | | 152 | 1,752 | NONE | | | | | 1,752 | |
| 6 Lawler, S. | Alternate | 2 | X | | | | 1,600 | | | | 152 | 1,752 | NONE | | | | | 1,752 | |
| 7 Shifman, M. | Alternate | 2 | X | | | | 1,600 | | | | 152 | 1,752 | NONE | | | | | 1,752 | |
| 8 Brand, R. | CEO | 40 | X | X | | | 187,252 | | | 28,800 | 216,052 | Boro of Belmar | Licensed Oper | 20 | 20,000 | | | 1,752 | |
| 9 Wolvertson, C. | Operation Mgt | 40 | X | X | | | 137,012 | | 7,600 | 11,400 | 156,012 | None | | | | | | 236,052 | |
| 10 Ghrist, R. | CFO | 25 | X | | X | | 79,125 | | 8,912 | 7,516 | 95,553 | Boro of Wrightstown | CFO | 18 | 38,192 | 3,628 | | 156,012 | |
| 11 Mackie, J. | Asst's Operation | 40 | X | X | | | 98,244 | | | 29,590 | 127,834 | None | | | | | | 137,373 | |
| 12 | | | | | | | | | | | 0 | | | | | | | 127,834 | |
| 13 | | | | | | | | | | | 0 | | | | | | | 0 | |
| 14 | | | | | | | | | | | 0 | | | | | | | 0 | |
| 15 | | | | | | | | | | | 0 | | | | | | | 0 | |
| Total: | | | | | | | | | | | \$ 511,333 | \$ 78,076 | \$ 605,931 | | | \$ 70,644 | \$ 4,810 | \$ 681,375 | |

(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

If Not Applicable X this box Below

For the Period December 1, 2020 to November 30, 2021

| | Annual Cost | | | | | | | | | | |
|---|-------------------------------------|---------------------------------------|-------------------------------------|--|---------------------------------------|----------------------------|------------------------|-----------------------|--|--|--|
| | # of Covered Members (Medical & Rx) | Estimate per Employee Proposed Budget | Total Cost Estimate Proposed Budget | # of Covered Members (Medical & Rx) Current Year | Annual Cost per Employee Current Year | Total Prior year Year Cost | \$ Increase (Decrease) | % Increase (Decrease) | | | |
| Active Employees - Health Benefits - Annual Cost | | | | | | | | | | | |
| Single Coverage | 13 | \$ 11,365 | \$ 147,745 | 12 | \$ 11,650 | \$ 139,800 | \$ 7,945 | 5.7% | | | |
| Parent & Child | 1 | 20,798 | 20,798 | 1 | 21,200 | 21,200 | (402) | -1.9% | | | |
| Employee & Spouse (or Partner) | 5 | 22,947 | 114,735 | 6 | 23,350 | 140,100 | (25,365) | -18.1% | | | |
| Family | 8 | 31,843 | 254,744 | 8 | 32,285 | 258,280 | (3,536) | -1.4% | | | |
| Employee Cost Sharing Contribution (enter as negative -) | | | (89,106) | | | (83,640) | (5,466) | 6.5% | | | |
| Subtotal | 27 | | 448,916 | 27 | | 475,740 | (26,824) | -5.6% | | | |
| 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 | | \$ 448,916 | 27 | | \$ 475,740 | \$ (26,824) | -5.6% | | | |

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

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

Schedule of Accumulated Liability for Compensated Absences

East Windsor Municipal Utilities Authority

For the Period

December 1, 2020

to

November 30, 2021

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

X Box if Authority has no Compensated Absences

| Individuals Eligible for Benefit | Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report | Dollar Value of Accrued Compensated Absence Liability | Legal Basis for Benefit (check applicable items) | | |
|---|---|--|---|------------|---------------------------------------|
| | | | Approved Labor Agreement | Resolution | Individual Employment Agreement |
| Administrated (8) | 921.8 | 143,206 | | X | |
| Water Department (10) | 287.8 | 37,876 | | X | |
| Wastewater Department (13) | 1308.2 | 118,788 | | X | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total liability for accumulated compensated absences at beginning of current year | | \$ 299,870 | | | |

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

East Windsor Municipal Utilities Authority
11/30/2019
Compensated Absences

| <u>Employee</u> | <u>Position</u> | <u>Vacation Hours</u> | <u>Sick Hours</u> | <u>Total</u> |
|-----------------|-----------------------|---------------------------|-----------------------|-------------------|
| Administration: | | | | |
| R. Brand | Executive Director | 952.00 | 912.00 | \$ 99,671 |
| E. Whelan | Inspector | 196.00 | 3,114.25 | 21,621 |
| T. Fryer | Development | - | 1,118.50 | 15,000 |
| N. Pretz | Accounts Payable | 18.00 | 197.00 | 2,155 |
| S. Pretz | Office Manager | - | 80.50 | 1,272 |
| R. Pruitt | Office Assistant | 48.00 | 141.50 | 2,101 |
| L. Rodriguez | Accounts Receivable | 23.05 | 99.50 | 1,196 |
| R. Brand | Assistant CFO | - | 13.15 | 190 |
| Water: | | | | |
| C. Barrington | Field Service | - | 8.00 | 72 |
| D. Pruitt | Supervisor | 40.25 | 250.10 | 5,957 |
| M. Brown | Maintenance | 35.25 | 33.00 | 1,278 |
| J. Dzurindo | Well Operator | 25.50 | 701.00 | 9,776 |
| D. Oliva | Meter Service | 48.00 | 430.00 | 5,355 |
| J. Sovia | Meter Service | 173.50 | 94.00 | 6,119 |
| J. Mackie | Assistant Operation | 64.00 | 148.00 | 6,461 |
| D. Brown | Operation Maintenance | 62.00 | 108.25 | 1,910 |
| M Wilson | Maintenance | - | 8.00 | 88 |
| S Leuck | Operation Maintenance | 16.00 | 57.50 | 860 |
| Wastewater: | | | | |
| C. Wolverton | Superintendent | 37.00 | 1,034.75 | 17,280 |
| H. Krawtchenko | Lab Manager | 326.75 | 2,032.00 | 28,152 |
| N. Sharma | Lab Assistant | 142.75 | 1,401.20 | 19,895 |
| W. Greeley | Maintenance | 60.75 | 461.40 | 8,006 |
| D. Roehr | Plant Operator | 41.00 | 481.00 | 9,624 |
| J Schrook | Plant Operator | 24.00 | 8.00 | 448 |
| C. Sprague | Plant Operator | 32.00 | 288.00 | 5,093 |
| N. Tindall | Maintenance | 311.00 | 3,488.25 | 26,566 |
| S. Donaldson | Maintenance | 1.50 | 108.25 | 929 |
| P. Pierre | Lab Tech | 25.00 | 145.25 | 2,648 |
| S. Gambino | Collection Operator | - | 7.00 | 61 |
| R. Finke | Collection Operator | - | 1.00 | 12 |
| C Phillips | Collection Operator | - | 8.00 | 74 |
| Grand Totals | | <u>2,703.30</u> | <u>16,978.35</u> | <u>\$ 299,870</u> |

Schedule of Shared Service Agreements

For the Period December 1, 2020 to November 30, 2021
East Windsor Municipal Utilities Authority
If No Shared Services X this Box

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

| Name of Entity Providing Service | Name of Entity Receiving Service | Type of Shared Service Provided | Comments (Enter more specifics if needed) | Agreement Effective Date | Agreement End Date | Amount to be Received by/ Paid from Authority |
|--|----------------------------------|---|---|--------------------------|--------------------|--|
| East Windsor Municipal Utilities Authority | Cranbury Township | Maintance of Pump Station and Sewer Collection System | Effective 1/1/2016* | 1/1/2020 | 12/31/2020 | \$ 151,500 |
| East Windsor Municipal Utilities Authority | East Windsor Township | Administrative Township Management | Effective 2/1/2017 Ended 12/31/2019 | | 12/31/2019 | \$ - |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| * Option to extend to 12/31/2023. Base amount with increases annually | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |



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

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 |

6. *Private Fire Service*
Size of Fire Service Line

Quarterly Demand Charge

| | |
|-----|---------------|
| 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:

Quarterly Minimum
\$ 81.70

Excess Gallonage Charge
\$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:

Quarterly Minimum
\$81.70

Charge Per Thousand Gallons
\$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
SEPTEMBER 1, 2020**

RESOLUTION NO. 2020-28

WHEREAS, the East Windsor Municipal Utilities Authority ("Authority") has adopted Rules and Regulations to provide for water and sewer service and establish rate and fee schedules ("Rules 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 August 20, 2020 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:

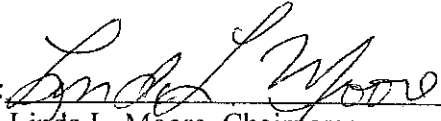
1. Schedule III of the Authority's Rules and Regulations establishing said sewer and water connection fees is hereby amended as set forth on Exhibit A attached hereto and made a part hereof.

2. The sewer and water connection fees hereby adopted and set forth on Schedule A attached hereto and made a part hereof shall take effect on September 1, 2020. 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 August, 2020.

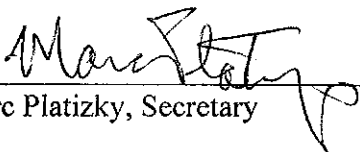

Marc Platizky, Secretary

EXHIBIT A
EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY
COMPUTATION OF CONNECTION FEES

| DEBT SERVICE | WATER | SEWER |
|--|-------------------------|-------------------------|
| Paid through December 1, 2019 | \$ 30,893,679.02 | \$ 69,397,991.43 |
| Transfer to Debt Service Reserve from General Fund | | \$ 111,400.00 |
| Expenditures made from Authority's General and Operating Funds for Capital Improvements | \$ 6,420,018.39 | \$ 4,816,649.79 |
| TOTAL | \$ 37,313,697.41 | \$ 74,326,041.22 |
| Dwelling Unit Equivalents (DUE) (SCHEDULE 1) | \$ 13,024.00 | \$ 11,953.00 |
| Debt Service and Capital Improvement Charge | \$ 2,865.00 | \$ 6,218.00 |
| Administration and Inspection Charges | \$ 100.00 | \$ 100.00 |
| *TOTAL PROPOSED 2020 CONNECTION FEES | \$ 2,965.00 | \$ 6,320.00 |
| *rounded to the nearest \$5.00 | | |
| | | |
| | | |
| | | |
| | | |
| Prior Fee's Effective 7/01/2019 | \$ 2,885.00 | \$ 6,125.00 |

2020 (2020-2021) AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

East Windsor Municipal Utilities Authority
For the Period December 1, 2020 to November 30, 2021

| | FY 2021 Proposed Budget | | | | | FY 2019 Adopted Budget | All Operations | | All Operations | All Operations | % Increase (Decrease) Proposed vs. Adopted | % Increase (Decrease) Proposed vs. Adopted |
|--|-------------------------|--------------|------|------|------|------------------------|----------------------|----------------------|----------------------|----------------------|--|--|
| | Water | Wastewater | N/A | N/A | N/A | | | | | | | |
| | | | | | | Total All Operations | Total All Operations | Total All Operations | Total All Operations | Total All Operations | Total All Operations | Total All Operations |
| REVENUES | | | | | | | | | | | | |
| Total Operating Revenues | \$ 3,106,820 | \$ 4,515,310 | \$ - | \$ - | \$ - | \$ 7,622,130 | \$ 8,014,873 | \$ (392,743) | | | -4.9% | |
| Total Non-Operating Revenues | 12,500 | 12,500 | - | - | - | 25,000 | 110,000 | (85,000) | | | -77.3% | |
| Total Anticipated Revenues | 3,119,320 | 4,527,810 | - | - | - | 7,647,130 | 8,124,873 | (477,743) | | | -5.9% | |
| APPROPRIATIONS | | | | | | | | | | | | |
| Total Administration | 606,925 | 606,925 | - | - | - | 1,213,850 | 1,171,800 | 42,050 | | | 3.6% | |
| Total Cost of Providing Services | 1,843,200 | 2,830,550 | - | - | - | 4,673,750 | 4,807,100 | (133,350) | | | -2.8% | |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 121,000 | 1,098,052 | - | - | - | 1,219,052 | 1,855,038 | (635,986) | | | -34.3% | |
| Total Operating Appropriations | 2,571,125 | 4,535,527 | - | - | - | 7,106,652 | 7,833,938 | (727,286) | | | -9.3% | |
| Total Interest Payments on Debt | 96 | 27,807 | - | - | - | 27,903 | 40,052 | (12,149) | | | -30.3% | |
| Total Other Non-Operating Appropriations | - | - | - | - | - | - | - | - | | | #DIV/0! | |
| Total Non-Operating Appropriations | 96 | 27,807 | - | - | - | 27,903 | 40,052 | (12,149) | | | -30.3% | |
| Accumulated Deficit | - | - | - | - | - | - | - | - | | | #DIV/0! | |
| Total Appropriations and Accumulated Deficit | 2,571,221 | 4,563,334 | - | - | - | 7,134,555 | 7,873,990 | (739,435) | | | -9.4% | |
| Less: Total Unrestricted Net Position Utilized | - | 35,524 | - | - | - | 35,524 | - | 35,524 | | | #DIV/0! | |
| Net Total Appropriations | 2,571,221 | 4,527,810 | - | - | - | 7,099,031 | 7,873,990 | (774,959) | | | -9.8% | |
| ANTICIPATED SURPLUS (DEFICIT) | \$ 548,099 | \$ - | \$ - | \$ - | \$ - | \$ 548,099 | \$ 250,883 | \$ 297,216 | | | 118.5% | |

Revenue Schedule

East Windsor Municipal Utilities Authority
For the Period December 1, 2020 to November 30, 2021

| | FY 2021 Proposed Budget | | | | | | FY 2019 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 REVENUES | | | | | | | | | |
| <i>Service Charges</i> | | | | | | | | | |
| Residential | 2,720,000 | 3,620,000 | | | | | \$ 6,340,000 | \$ 65,250 | 1.0% |
| Business/Commercial | 230,000 | 520,000 | | | | | 780,090 | (30,090) | -3.9% |
| Industrial | | | | | | | - | - | #DIV/0! |
| Intergovernmental | | | | | | | - | - | #DIV/0! |
| Other | | | | | | | - | - | #DIV/0! |
| Total Service Charges | 2,950,000 | 4,140,000 | | | | | 7,090,000 | 35,160 | 0.5% |
| <i>Connection Fees</i> | | | | | | | | | |
| Residential | | | | | | | - | - | #DIV/0! |
| Business/Commercial | 53,370 | 113,760 | | | | | 167,130 | (300,753) | -64.3% |
| Industrial | | | | | | | - | - | #DIV/0! |
| Intergovernmental | | | | | | | - | - | #DIV/0! |
| Other | | | | | | | - | - | #DIV/0! |
| Total Connection Fees | 53,370 | 113,760 | | | | | 167,130 | (300,753) | -64.3% |
| <i>Parking Fees</i> | | | | | | | | | |
| Meters | | | | | | | - | - | #DIV/0! |
| Permits | | | | | | | - | - | #DIV/0! |
| Fines/Penalties | | | | | | | - | - | #DIV/0! |
| Other | | | | | | | - | - | #DIV/0! |
| Total Parking Fees | | | | | | | - | - | #DIV/0! |
| <i>Other Operating Revenues (List)</i> | | | | | | | | | |
| Delinquent Fees | 9,300 | 15,200 | | | | | 24,500 | (1,900) | -7.2% |
| Lab Fees | - | 1,200 | | | | | 1,200 | - | 0.0% |
| Miscellaneous Income | 90,900 | 241,900 | | | | | 332,800 | (122,950) | -27.0% |
| Other Fees | 3,250 | 3,250 | | | | | 6,500 | (2,300) | -26.1% |
| 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 | 103,450 | 261,550 | | | | | 365,000 | (127,150) | -25.8% |
| Total Operating Revenues | 3,106,820 | 4,515,310 | | | | | 7,622,130 | (392,743) | -4.9% |
| NON-OPERATING REVENUES | | | | | | | | | |
| <i>Other Non-Operating Revenues (List)</i> | | | | | | | | | |
| Type in | | | | | | | - | - | #DIV/0! |
| Type in | | | | | | | - | - | #DIV/0! |
| Type in | | | | | | | - | - | #DIV/0! |
| Type in | | | | | | | - | - | #DIV/0! |
| Type in | | | | | | | - | - | #DIV/0! |
| Type in | | | | | | | - | - | #DIV/0! |
| Total Other Non-Operating Revenue | | | | | | | - | - | #DIV/0! |
| <i>Interest on Investments & Deposits (List)</i> | | | | | | | | | |
| Interest Earned | 12,500 | 12,500 | | | | | 25,000 | (85,000) | -77.3% |
| Penalties | | | | | | | - | - | #DIV/0! |
| Other | | | | | | | - | - | #DIV/0! |
| Total Interest | 12,500 | 12,500 | | | | | 25,000 | (85,000) | -77.3% |
| Total Non-Operating Revenues | 12,500 | 12,500 | | | | | 25,000 | (85,000) | -77.3% |
| TOTAL ANTICIPATED REVENUES | \$3,119,320 | \$ 4,527,810 | \$ - | \$ - | \$ - | \$ - | \$7,647,130 | \$ (477,743) | -5.9% |

Prior Year Adopted Revenue Schedule

East Windsor Municipal Utilities Authority

FY 2019 Adopted Budget

| | Water | Wastewater | N/A | N/A | N/A | N/A | Total All Operations |
|---|--------------------|---------------------|-------------|-------------|-------------|-------------|----------------------|
| OPERATING REVENUES | | | | | | | |
| <i>Service Charges</i> | | | | | | | |
| Residential | 2,518,000 | 3,756,750 | | | | | \$6,274,750 |
| Business/Commercial | 360,440 | 419,650 | | | | | 780,090 |
| Industrial | | | | | | | - |
| Intergovernmental | | | | | | | - |
| Other | | | | | | | - |
| Total Service Charges | 2,878,440 | 4,176,400 | - | - | - | - | 7,054,840 |
| <i>Connection Fees</i> | | | | | | | |
| Residential | | | | | | | - |
| Business/Commercial | 143,536 | 324,347 | | | | | 467,883 |
| Industrial | | | | | | | - |
| Intergovernmental | | | | | | | - |
| Other | | | | | | | - |
| Total Connection Fees | 143,536 | 324,347 | - | - | - | - | 467,883 |
| <i>Parking Fees</i> | | | | | | | |
| Meters | | | | | | | - |
| Permits | | | | | | | - |
| Fines/Penalties | | | | | | | - |
| Other | | | | | | | - |
| Total Parking Fees | - | - | - | - | - | - | - |
| <i>Other Operating Revenues (List)</i> | | | | | | | |
| Delinquent Fees | 9,800 | 16,600 | | | | | 26,400 |
| Lab Fees | - | 1,200 | | | | | 1,200 |
| Miscellaneous Income | 149,225 | 306,525 | | | | | 455,750 |
| Other Fees | 5,000 | 3,800 | | | | | 8,800 |
| 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 | 164,025 | 328,125 | - | - | - | - | 492,150 |
| Total Operating Revenues | 3,186,001 | 4,828,872 | - | - | - | - | 8,014,873 |
| 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 | 38,500 | 71,500 | | | | | 110,000 |
| Penalties | | | | | | | - |
| Other | | | | | | | - |
| Total Interest | 38,500 | 71,500 | - | - | - | - | 110,000 |
| Total Non-Operating Revenues | 38,500 | 71,500 | - | - | - | - | 110,000 |
| TOTAL ANTICIPATED REVENUES | \$3,224,501 | \$ 4,900,372 | \$ - | \$ - | \$ - | \$ - | \$8,124,873 |

Appropriations Schedule

East Windsor Municipal Utilities Authority

For the Period December 1, 2020 to November 30, 2021

| | FY 2021 Proposed Budget | | | | | | FY 2019 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 | All Operations | All Operations |
| OPERATING APPROPRIATIONS | | | | | | | | | |
| <i>Administration - Personnel</i> | | | | | | | | | |
| Salary & Wages | \$ 347,175 | \$ 347,175 | | | | | \$ 694,350 | \$ 21,550 | 3.2% |
| Fringe Benefits | 128,450 | 128,450 | | | | | 256,900 | 15,850 | 6.6% |
| Total Administration - Personnel | 475,625 | 475,625 | - | - | - | - | 951,250 | 37,400 | 4.1% |
| <i>Administration - Other (List)</i> | | | | | | | | | |
| Contracted Services | 86,200 | 86,200 | | | | | 172,400 | 2,000 | 1.2% |
| Utilities | 10,750 | 10,750 | | | | | 21,500 | - | 0.0% |
| Insurance | 12,450 | 12,450 | | | | | 22,900 | 1,950 | 8.5% |
| Supplies | 11,000 | 11,000 | | | | | 21,500 | 500 | 2.3% |
| Miscellaneous Administration* | 10,900 | 10,900 | | | | | 21,800 | 200 | 0.9% |
| Total Administration - Other | 131,300 | 131,300 | - | - | - | - | 257,950 | 4,650 | 1.8% |
| Total Administration | 606,925 | 606,925 | - | - | - | - | 1,171,800 | 42,050 | 3.6% |
| <i>Cost of Providing Services - Personnel</i> | | | | | | | | | |
| Salary & Wages | 652,400 | 950,000 | | | | | 1,602,400 | (36,100) | -2.2% |
| Fringe Benefits | 338,750 | 509,000 | | | | | 847,750 | 23,050 | 2.8% |
| Total COPS - Personnel | 991,150 | 1,459,000 | - | - | - | - | 2,450,150 | (13,050) | -0.5% |
| <i>Cost of Providing Services - Other (List)</i> | | | | | | | | | |
| See Page F-4a | 852,050 | 1,371,550 | | | | | 2,223,600 | (120,300) | -5.1% |
| Type in Description | | | | | | | - | - | #DIV/0! |
| Type in Description | | | | | | | - | - | #DIV/0! |
| Type in Description | | | | | | | - | - | #DIV/0! |
| Miscellaneous COPS* | | | | | | | - | - | #DIV/0! |
| Total COPS - Other | 852,050 | 1,371,550 | - | - | - | - | 2,223,600 | (120,300) | -5.1% |
| Total Cost of Providing Services | 1,843,200 | 2,830,550 | - | - | - | - | 4,673,750 | (133,350) | -2.8% |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 121,000 | 1,098,052 | - | - | - | - | 1,219,052 | (635,986) | -34.3% |
| Total Operating Appropriations | 2,571,125 | 4,535,527 | - | - | - | - | 7,106,652 | (727,286) | -9.3% |
| NON-OPERATING APPROPRIATIONS | | | | | | | | | |
| Total Interest Payments on Debt | 96 | 27,807 | - | - | - | - | 27,903 | (12,149) | -30.3% |
| Operations & Maintenance Reserve | | | | | | | - | - | #DIV/0! |
| Renewal & Replacement Reserve | | | | | | | - | - | #DIV/0! |
| Municipality/County Appropriation | | | | | | | - | - | #DIV/0! |
| Other Reserves | | | | | | | - | - | #DIV/0! |
| Total Non-Operating Appropriations | 96 | 27,807 | - | - | - | - | 27,903 | (12,149) | -30.3% |
| TOTAL APPROPRIATIONS | 2,571,221 | 4,563,334 | - | - | - | - | 7,134,555 | (739,435) | -9.4% |
| ACCUMULATED DEFICIT | | | | | | | | | |
| TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT | 2,571,221 | 4,563,334 | - | - | - | - | 7,134,555 | (739,435) | -9.4% |
| UNRESTRICTED NET POSITION UTILIZED | | | | | | | | | |
| Municipality/County Appropriation | | | | | | | - | - | #DIV/0! |
| Other | | 35,524 | | | | | 35,524 | 35,524 | #DIV/0! |
| Total Unrestricted Net Position Utilized | | 35,524 | - | - | - | - | 35,524 | 35,524 | #DIV/0! |
| TOTAL NET APPROPRIATIONS | \$ 2,571,221 | \$ 4,527,810 | \$ - | \$ - | \$ - | \$ - | \$ 7,099,031 | \$ (774,959) | -9.8% |

* 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 \$128,556.25 \$226,776.35 \$ - \$ - \$ - \$ - \$ - \$355,332.60

2021 Appropriations Schedule
East Windsor Municipal Utilities Authority
For the Period December 1, 2020 to November 30, 2021

| | | | | | | | 11/30/2020 Current Year Adopted Budget | \$ Increase (Decrease) Proposed vs. Current Year | \$ Increase (Decrease) Proposed vs. Current Year |
|------------------------|-------------------|---------------------|-----------------|-----------------|-----------------|-----------------|---|---|---|
| <i>Proposed Budget</i> | | | | | | | 11/30/2021 Total All Operations | Total All Operations | All Operations |
| | Water | Wastewater | Operation #3 | Operation #4 | Operation #5 | Operation #6 | Total All Operations | Total All Operations | All Operations |
| - Cost of Providing | | | | | | | | | |
| Services-Other (List) | | | | | | | | | |
| Contracted Services | \$ 93,500 | \$ 450,500 | | | | | \$ 544,000 | \$ 554,900 | \$ (10,900) |
| Repairs/Maintenance | 124,600 | 192,100 | | | | | 316,700 | 287,200 | 29,500 |
| Utilities | 371,250 | 333,500 | | | | | 704,750 | 875,250 | (170,500) |
| Insurance | 43,700 | 68,550 | | | | | 112,250 | 111,750 | 500 |
| Material and Supplies | 179,000 | 290,000 | | | | | 469,000 | 432,800 | 36,200 |
| Miscellaneous COPS* | 40,000 | 36,900 | - | - | - | - | 76,900 | 82,000 | (5,100) |
| Total COPS - Other | <u>\$ 852,050</u> | <u>\$ 1,371,550</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,223,600</u> | <u>\$ 2,343,900</u> | <u>\$ (120,300)</u> |
| | | | | | | | | | -513.0% |

Prior Year Adopted Appropriations Schedule

East Windsor Municipal Utilities Authority

| FY 2019 Adopted Budget | | | | | | | Total All |
|--|--------------|--------------|------|------|------|------|--------------|
| | Water | Wastewater | N/A | N/A | N/A | N/A | Operations |
| OPERATING APPROPRIATIONS | | | | | | | |
| <i>Administration - Personnel</i> | | | | | | | |
| Salary & Wages | \$ 336,400 | \$ 336,400 | | | | | \$ 672,800 |
| Fringe Benefits | 120,525 | 120,525 | | | | | 241,050 |
| Total Administration - Personnel | 456,925 | 456,925 | - | - | - | - | 913,850 |
| <i>Administration - Other (List)</i> | | | | | | | |
| Contracted Services | 85,200 | 85,200 | | | | | 170,400 |
| Utilities | 10,750 | 10,750 | | | | | 21,500 |
| Insurance | 11,475 | 11,475 | | | | | 22,950 |
| Supplies | 10,750 | 10,750 | | | | | 21,500 |
| Miscellaneous Administration* | 10,800 | 10,800 | | | | | 21,600 |
| Total Administration - Other | 128,975 | 128,975 | - | - | - | - | 257,950 |
| Total Administration | 585,900 | 585,900 | - | - | - | - | 1,171,800 |
| <i>Cost of Providing Services - Personnel</i> | | | | | | | |
| Salary & Wages | 677,800 | 960,700 | | | | | 1,638,500 |
| Fringe Benefits | 314,300 | 510,400 | | | | | 824,700 |
| Total COPS - Personnel | 992,100 | 1,471,100 | - | - | - | - | 2,463,200 |
| <i>Cost of Providing Services - Other (List)</i> | | | | | | | |
| See Page F-5a | 856,950 | 1,486,950 | | | | | 2,343,900 |
| Type In Description | | | | | | | - |
| Type In Description | | | | | | | - |
| Type In Description | | | | | | | - |
| Miscellaneous COPS* | | | | | | | - |
| Total COPS - Other | 856,950 | 1,486,950 | - | - | - | - | 2,343,900 |
| Total Cost of Providing Services | 1,849,050 | 2,958,050 | - | - | - | - | 4,807,100 |
| Total Principal Payments on Debt Service in Lieu of Depreciation | 785,000 | 1,070,038 | - | - | - | - | 1,855,038 |
| Total Operating Appropriations | 3,219,950 | 4,613,988 | - | - | - | - | 7,833,938 |
| NON-OPERATING APPROPRIATIONS | | | | | | | |
| Total Interest Payments on Debt | 2,286 | 37,766 | - | - | - | - | 40,052 |
| Operations & Maintenance Reserve | | | | | | | - |
| Renewal & Replacement Reserve | | | | | | | - |
| Municipality/County Appropriation | | | | | | | - |
| Other Reserves | | | | | | | - |
| Total Non-Operating Appropriations | 2,286 | 37,766 | - | - | - | - | 40,052 |
| TOTAL APPROPRIATIONS | 3,222,236 | 4,651,754 | - | - | - | - | 7,873,990 |
| ACCUMULATED DEFICIT | | | | | | | |
| TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT | 3,222,236 | 4,651,754 | - | - | - | - | 7,873,990 |
| UNRESTRICTED NET POSITION UTILIZED | | | | | | | |
| Municipality/County Appropriation | - | - | - | - | - | - | - |
| Other | | | | | | | - |
| Total Unrestricted Net Position Utilized | - | - | - | - | - | - | - |
| TOTAL NET APPROPRIATIONS | \$ 3,222,236 | \$ 4,651,754 | \$ - | \$ - | \$ - | \$ - | \$ 7,873,990 |

* 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 |
|--------------------------------------|---------------|---------------|------|------|------|------|---------------|

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

| (11-30-20) | | | | | | | |
|---|--------------------|-------------------------|-----------------|-----------------|-----------------|-----------------|-------------------------|
| <i>Current Year Adopted Budget</i> | | | | | | | |
| | Operation Water | Operation Wastewater | Operation #3 | Operation #4 | Operation #5 | Operation #6 | Total All Operations |
| Cost of Providing Services - Other (List) | | | | | | | |
| Contracted Services | \$ 92,000 | \$ 462,900 | \$ - | \$ - | \$ - | \$ - | \$ 554,900 |
| Repairs/Maintenance | 123,200 | 164,000 | | | | | 287,200 |
| Utilities | 384,750 | 490,500 | | | | | 875,250 |
| Insurance | 43,200 | 68,550 | | | | | 111,750 |
| Material/Supplies | 172,300 | 260,500 | | | | | 432,800 |
| Miscellaneous COPS* | 41,500 | 40,500 | - | - | - | - | 82,000 |
| Total COPS - Other | <u>\$ 856,950</u> | <u>\$ 1,486,950</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,343,900</u> |

If Authority has no debt X this box

F-7

EAST WINDSOR M.U.A.
2020 (11-30-21) Budget
Reconciliation of Interest (F-7)
to November 30, 2019 Audit

Total Net Interest:

| | | |
|----------------------------------|----|--------|
| All operations (2020-End) on F-7 | \$ | 66,717 |
|----------------------------------|----|--------|

Add:

| | | | |
|--|----|---------------|----------------|
| Premium to be Amortized 2021 to End (F-7) | \$ | 174,572 | |
| Interest Included in 2020 Budget (F-7) | | 174,601 | |
| Interest Accrued @ 11-30-19 Paid February 2019 | | <u>48,060</u> | |
| | | | <u>397,233</u> |

| | | |
|-----------------------------|----|----------------|
| Interest per 11-30-19 Audit | \$ | <u>463,950</u> |
|-----------------------------|----|----------------|

EAST WINDSOR M.U.A.
2020 (11-30-21) Budget
Reconciliation of Interest (F-7)
to November 30, 2019 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, 2019 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, 2020 to November 30, 2021

FY 2021 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) | \$26,819,350 | \$34,834,323 | | | | | \$61,653,673 |
| Less: Invested in Capital Assets, Net of Related Debt (1) | 23,040,545 | 31,428,830 | | | | | 54,469,375 |
| Less: Restricted for Debt Service Reserve (1) | 1,345 | 2,493 | | | | | 3,838 |
| Less: Other Restricted Net Position (1) | 1,111,240 | 1,666,867 | | | | | 2,778,107 |
| Total Unrestricted Net Position (1) | 2,666,220 | 1,736,133 | | | | | 4,402,353 |
| Less: Designated for Non-Operating Improvements & Repairs | | | | | | | - |
| Less: Designated for Rate Stabilization | | | | | | | - |
| Less: Other Designated by Resolution | | | | | | | - |
| Plus: Accrued Unfunded Pension Liability (1) | 2,153,966 | 2,741,414 | | | | | 4,895,380 |
| Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1) | | | | | | | - |
| Plus: Estimated Income (Loss) on Current Year Operations (2) | 28,549 | (110,017) | | | | | (81,468) |
| Plus: Other Adjustments (attach schedule) | (364,000) | (15,000) | | | | | (379,000) |
| UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET | 4,484,735 | 4,352,530 | | | | | 8,837,265 |
| Unrestricted Net Position Utilized to Balance Proposed Budget | - | 35,524 | | | | | 35,524 |
| Unrestricted Net Position Utilized in Proposed Capital Budget | 1,172,000 | 440,000 | | | | | 1,612,000 |
| Appropriation to Municipality/County (3) | - | - | | | | | - |
| Total Unrestricted Net Position Utilized in Proposed Budget | 1,172,000 | 475,524 | | | | | 1,647,524 |
| PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR | | | | | | | |
| Last issued Audit Report (4) | \$ 3,312,735 | \$ 3,877,006 | \$ - | \$ - | \$ - | \$ - | \$ 7,189,741 |

(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

\$ 128,556 \$ 226,776 \$ - \$ - \$ - \$ - \$ 355,333

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

2020 Net Position Reconciliation

East Windsor Municipal Utilities Authority

For the Period December 1, 2020 to November 30, 2021

Other Adjustments:

Increase in Investment in Fixed Assets 11-30-20 (Projected):

| | |
|------------|-------------------|
| Water | \$ 364,000 |
| Wastewater | <u>15,000</u> |
| | <u>\$ 379,000</u> |

2020 (2020-2021)

East Windsor Municipal Utilities Authority

AUTHORITY CAPITAL BUDGET/ PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

East Windsor Municipal Utilities Authority

(Name)

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

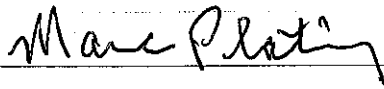
☒ **enter X to the left if this paragraph is applicable**

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 17th day of SEPTEMBER, 2020.

OR

☐ **enter X to the left if this paragraph is applicable**

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 | | |

2020 (2020-2021) CAPITAL BUDGET/PROGRAM MESSAGE

East Windsor Municipal Utilities Authority

(Name)

FISCAL YEAR: FROM: DECEMBER 1, 2020 TO: NOVEMBER 30, 2021

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

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

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

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

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 2021.

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, 2020

to

November 30, 2021

| | | Funding Sources | | | | |
|--------------------------------------|----|----------------------|------------------------------------|-------------------------------|---------------------|------------------------------|
| | | Estimated Total Cost | Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Other Capital Grants Sources |
| Water | | | | | | |
| See CB-3a, CB-4a and CB-5a | \$ | 4,147,000 | \$ 1,172,000 | \$ - | \$ 2,800,000 | \$ - \$ 175,000 |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Total | | 4,147,000 | 1,172,000 | - | 2,800,000 | - 175,000 |
| Wastewater | | | | | | |
| See CB-3a, CB-4a and CB-5a | | 6,160,000 | \$ 440,000 | \$ - | \$ 2,695,000 | \$ - \$ 3,025,000 |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Total | | 6,160,000 | 440,000 | - | 2,695,000 | - 3,025,000 |
| N/A | | | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Total | | - | - | - | - | - |
| N/A | | | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Total | | - | - | - | - | - |
| N/A | | | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Total | | - | - | - | - | - |
| N/A | | | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Type in Description | | - | | | | |
| Total | | - | - | - | - | - |
| TOTAL PROPOSED CAPITAL BUDGET | | \$ 10,307,000 | \$ 1,612,000 | \$ - | \$ 5,495,000 | \$ - \$ 3,200,000 |

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.

2021 Proposed Capital Budget
East Windsor Municipal Utilities Authority
For The Period December 1, 2020 to November 30, 2021

| | | 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 | | | | |
| SCADA Upgrades | 350,000 | 350,000 | | | | |
| Well #6 Improvement | 300,000 | 300,000 | | | | |
| 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 | | | | |
| Route 130 Crossing | 800,000 | - | - | 800,000 | | |
| Design and Build New Water | | | | | | |
| Well and Treatment Plant | <u>2,000,000</u> | <u>-</u> | <u>-</u> | <u>2,000,000</u> | <u>-</u> | <u>-</u> |
| | | | | | | |
| Total - Water | <u>4,147,000</u> | <u>1,172,000</u> | <u>-</u> | <u>2,800,000</u> | <u>-</u> | <u>175,000</u> |
| 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 | | | | |
| GIS Upgrade | 20,000 | 20,000 | | | | |
| Paving @ STP | 116,000 | 116,000 | | | | |
| Route 130 Crossing | 800,000 | | | 800,000 | | |
| Upgrade Pump Station #1 | 30,000 | 30,000 | | | | |
| Disc Filter Project | 20,000 | | | 20,000 | | |
| Wycoff Mills Road Pump Station | 1,700,000 | | | 1,375,000 | | 325,000 |
| Relief Sewer Cranbury Station Road | 3,000,000 | | | 300,000 | | 2,700,000 |
| New 24" Interceptor Sewer | <u>200,000</u> | <u>-</u> | <u>-</u> | <u>200,000</u> | <u>-</u> | <u>-</u> |
| | | | | | | |
| Total - Wastewater | <u>6,160,000</u> | <u>440,000</u> | <u>-</u> | <u>2,695,000</u> | <u>-</u> | <u>3,025,000</u> |
| | | | | | | |
| Total Proposed Capital Budget | \$ 10,307,000 | \$ 1,612,000 | \$ - | \$ 5,495,000 | \$ - | \$ 3,200,000 |

5 Year Capital Improvement Plan

East Windsor Municipal Utilities Authority

For the Period December 1, 2020 to November 30, 2021

Fiscal Year Beginning in

| | Estimated Total Cost | Current Budget Year 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|----------------------------|-------------------------|-----------------------------|---------------|--------------|--------------|--------------|--------------|
| Water | | | | | | | |
| See CB-3a, CB-4a and CB-5a | \$ 29,892,000 | \$ 4,147,000 | \$ 19,110,000 | \$ 1,975,000 | \$ 1,710,000 | \$ 1,675,000 | \$ 1,275,000 |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Total | 29,892,000 | 4,147,000 | 19,110,000 | 1,975,000 | 1,710,000 | 1,675,000 | 1,275,000 |
| Wastewater | | | | | | | |
| See CB-3a, CB-4a and CB-5a | 9,675,000 | 6,160,000 | \$ 3,000,000 | \$ 120,000 | \$ 155,000 | \$ 120,000 | \$ 120,000 |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Total | 9,675,000 | 6,160,000 | 3,000,000 | 120,000 | 155,000 | 120,000 | 120,000 |
| N/A | | | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| N/A | | | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| N/A | | | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| N/A | | | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Type in Description | - | - | | | | | |
| Total | - | - | - | - | - | - | - |
| TOTAL | \$ 39,567,000 | \$ 10,307,000 | \$ 22,110,000 | \$ 2,095,000 | \$ 1,865,000 | \$ 1,795,000 | \$ 1,395,000 |

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, 2020 to November 30, 2021

| | Estimated | 11/30/2021 Current Year | 11/30/2022 | 11/30/2023 | 11/30/2024 | 11/30/2025 | 11/30/2026 |
|--|----------------------|----------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| | Total Cost | Proposed Budget | 2021 | 2022 | 2023 | 2024 | 2025 |
| 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 | 400,000 | - | 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 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 | | | | | |
| Route 130 Crossing | 800,000 | 800,000 | | | | | |
| Design and Build New Water Well and Treatment Plant | 20,000,000 | 2,000,000 | 18,000,000 | | | | |
| Water Main Improvements | 5,300,000 | - | 600,000 | 1,500,000 | 1,200,000 | 1,200,000 | 800,000 |
| Total - Water | 29,892,000 | 4,147,000 | 19,110,000 | 1,975,000 | 1,710,000 | 1,675,000 | 1,275,000 |
| 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 | | | | | |
| GIS Upgrade | 20,000 | 20,000 | | | | | |
| Paving @ STP | 116,000 | 116,000 | | | | | |
| Upgrade Pump Station #8 | 100,000 | | 100,000 | | | | |
| Route 130 Crossing | 800,000 | 800,000 | | | | | |
| Upgrade Pump Station #1 | 30,000 | 30,000 | | | | | |
| Disc Filter Project | 1,000,000 | 20,000 | 980,000 | | | | |
| Wycoff Mills Road Pump Station | 1,700,000 | 1,700,000 | | | | | |
| Relief Sewer Cranbury Station Road | 3,000,000 | 3,000,000 | | | | | |
| New 24" Interceptor Sewer | 2,000,000 | 200,000 | 1,800,000 | - | - | - | - |
| Total - Wastewater | 9,675,000 | 6,160,000 | 3,000,000 | 120,000 | 155,000 | 120,000 | 120,000 |
| Total | \$ 39,567,000 | \$ 10,307,000 | \$ 22,110,000 | \$ 2,095,000 | \$ 1,865,000 | \$ 1,795,000 | \$ 1,395,000 |

5 Year Capital Improvement Plan Funding Sources

East Windsor Municipal Utilities Authority

For the Period December 1, 2020

to

November 30, 2021

Funding Sources

| | Estimated Total Cost | Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
|----------------------------|----------------------|--|-------------------------------|--------------------|----------------|---------------|
| Water | | | | | | |
| See CB-3a, CB-4a and CB-5a | \$ 29,892,000 | \$ 3,617,000 | \$ - | \$ 26,100,000 | \$ - | \$ 175,000 |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Total | 29,892,000 | 3,617,000 | - | 26,100,000 | - | 175,000 |
| Wastewater | | | | | | |
| See CB-3a, CB-4a and CB-5a | 9,675,000 | \$ 1,975,000 | \$ - | \$ 7,075,000 | \$ - | \$ 625,000 |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Total | 9,675,000 | 1,975,000 | - | 7,075,000 | - | 625,000 |
| N/A | | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Total | - | - | - | - | - | - |
| N/A | | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Total | - | - | - | - | - | - |
| N/A | | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Total | - | - | - | - | - | - |
| N/A | | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Type in Description | - | | | | | |
| Total | - | - | - | - | - | - |
| TOTAL | \$ 39,567,000 | \$ 5,592,000 | \$ - | \$ 33,175,000 | \$ - | \$ 800,000 |
| Total 5 Year Plan per CB-4 | \$ 39,567,000 | | | | | |
| 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, 2020 to November 30, 2021

| Estimated Total Cost | Funding Sources | | | | |
|----------------------------|--|-------------------------------------|-----------------------|-------------------|------------------|
| | Unrestricted Net Position Utilized | Renewal & Replacement Reserve | Debt Authorization | Capital Grants | Other Sources |
| \$ 60,000 | \$ 60,000 | \$ - | \$ - | \$ - | \$ - |
| 210,000 | 210,000 | | | | |
| 300,000 | 300,000 | | | | |
| 105,000 | 105,000 | | | | |
| 1,800,000 | 1,800,000 | | | | |
| 400,000 | 400,000 | | | | |
| 350,000 | 350,000 | | | | |
| 300,000 | 300,000 | | | | |
| 175,000 | | | | | 175,000 |
| 20,000 | 20,000 | | | | |
| 50,000 | 50,000 | | | | |
| 22,000 | 22,000 | | | | |
| 800,000 | | | 800,000 | | |
| 20,000,000 | | | 20,000,000 | | |
| 5,300,000 | - | - | 5,300,000 | - | - |
| 29,892,000 | 3,617,000 | - | 26,100,000 | - | 175,000 |
| 60,000 | 60,000 | | | | |
| 210,000 | 210,000 | | | | |
| 450,000 | 450,000 | | | | |
| 59,000 | 59,000 | | | | |
| 80,000 | 80,000 | | | | |
| 50,000 | 50,000 | | | | |
| 20,000 | 20,000 | | | | |
| 116,000 | 116,000 | | | | |
| 100,000 | 100,000 | | | | |
| 800,000 | 800,000 | | | | |
| 30,000 | 30,000 | | | | |
| 1,000,000 | | | 1,000,000 | | |
| 1,700,000 | | | 1,375,000 | | 325,000 |
| 3,000,000 | | | 2,700,000 | | 300,000 |
| 2,000,000 | - | - | 2,000,000 | - | - |
| 9,675,000 | 1,975,000 | - | 7,075,000 | - | 625,000 |
| \$ 39,567,000 | \$ 5,592,000 | \$ - | \$ 33,175,000 | \$ - | \$ 800,000 |

