

Authority Budget of:

East Windsor Municipal Utilities Authority

State Filing Year **2021**

For the Period:

December 1, 2021 to November 30, 2022

eastwindsormua.com

Authority Web Address



Division of Local Government Services

2021 (2021-2022) AUTHORITY BUDGET

Certification Section

2021 (2021-2022)

East Windsor Municipal Utilities Authority

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Gwert CPA, RMA Date: 10/27/2021

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2021 (2021-2022) PREPARER'S CERTIFICATION

East Windsor Municipal Utilities Authority

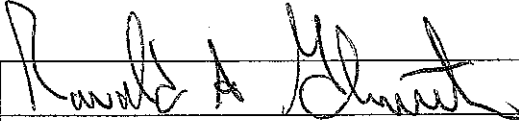
(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

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

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

Preparer's Signature:			
Name:	Ronald A. Ghrist		
Title:	Finance Officer		
Address:	7 Wiltshire Drive East Windsor, New Jersey 08520		
Phone Number:	609-443-6000X7628	Fax Number:	609-443-3928
E-mail address	raghrist@comcast.net		

2021 (2021-2022) APPROVAL CERTIFICATION

East Windsor Municipal Utilities Authority

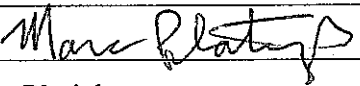
(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

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 day of 23rd, September 2021.

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

Officer's Signature:			
Name:	Marc Platizky		
Title:	Secretary		
Address:	7 Wiltshire Drive, East Windsor, New Jersey 08520		
Phone Number:	609-443-6000	Fax Number:	609-443-3928
E-mail address	Eastwindsormua.com		

INTERNET WEBSITE CERTIFICATION

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

- ☒ A description of the Authority's mission and responsibilities
- ☒ Budgets for the current fiscal year and immediately preceding two prior years
- N/A ☐ 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.

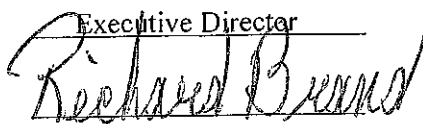
Name of Officer Certifying compliance

Richard Brand

Title of Officer Certifying compliance

Executive Director

Signature



2021 (2021-2022) AUTHORITY BUDGET RESOLUTION

Resolution 2021-33

East Windsor Municipal Utilities Authority

(Name)

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

WHEREAS, the Annual Budget and Capital Budget for the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2021 and ending, November 30, 2022 has been presented before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of September 23, 2021; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$3,385,292, Total Appropriations, including any Accumulated Deficit if any, of \$2,711,625 and Total Unrestricted Net Position utilized of NONE; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$24,702,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$527,000; and

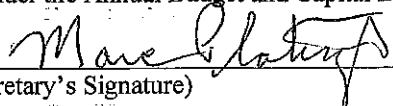
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 23, 2021 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 2021 and ending, November 30, 2022 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 18, 2021.


(Secretary's Signature)

September 23, 2021
(Date)

Governing Body ...
Member:

Recorded Vote

Aye

Nay

Abstain

Absent

Linda Moore
Marc Lippman
Marc Platizky
Steve Kurs
Len Millner



2021 (2021-2022) AUTHORITY BUDGET RESOLUTION

Resolution #2021-34

East Windsor Municipal Utilities Authority (Name)

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

WHEREAS, the Annual Budget and Capital Budget for the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2021 and ending, November 30, 2022 has been presented before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of September 23, 2021; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,677,210, Total Appropriations, including any Accumulated Deficit if any, of \$4,839,401 and Total Unrestricted Net Position utilized of \$162,191 ; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$11,101,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$621,000; 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 23, 2021 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, 2021 and ending, November 30, 2022 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 18, 2021.


(Secretary's Signature)

September 23, 2021
(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

2021 (2021-2022) AUTHORITY BUDGET

Narrative and Information Section

2021 (2021-2022) AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority
(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

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

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 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 2021-2022 budget appropriations increased \$416,471 (5.8%). When compared to the 2020-21 budget. The water budget increased \$140,404(5.5 %) and the wastewater budget increased \$276,067 (6.0%).

Revenues

User Fees

User fees are projected to increase \$210,000 (3%). The increase is based on actual billings over the prior twelve months. The billings during that period increased slightly as many people remained at home as a result of the Pandemic. There has been a small increase in revenues as a result of new user being added to the customer base.

During 2021-22 the Authority will be reviewing water and sewer rates in view of the increase in the 2021-22 operating budget and the revenue that will be required to support the multi-million dollar capital budget included in this years and the six-year capital program.

User rates will remain at the current level to begin the 2021-22 fiscal year, however, after the issuance of long-term debt that will be required rates may be adjusted during 2021-22 or soon thereafter.

Connection Fees

2021-22 connection fees are anticipated to be \$362,202. An increase of \$195,072 over the 2020-21 budget. Projections for the fiscal year 2020-21 indicate that the Authority will collect \$191,400 (114.5%) of the \$167,130 anticipated in the budget.

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

1. (Continued)

Delinquent Fees

Revenue from delinquent fees is anticipated to increase \$4,600 (18.78%). This projection is based on the assumption that the Authority will be able to charge delinquent fees on late payments on residential customers, as was the policy prior to the Pandemic.

Other Fees/Permits

Fees for property transfers returned checks and other fees is projected to continue at the same levels as the projected 2020-21 amounts.

Miscellaneous Income

This category of income includes (1) rental of space for cell tower equipment of (\$173,600) a \$5,011 (2.97%) over 2020-21; (2) an interlocal agreement with the Township of Cranbury, for providing maintenance of the wastewater pump stations and collection system of (\$153,000) an increase of \$1,880 (1.2%) compared to 2020-21; (3) Land rental of \$3,000, the amount received in 2020-21 which was a decrease of \$3,000 from the amount received in 2019-21

Interest Income

Income from investments is projected to decrease \$10,000 (40.0%). This decrease is a result of lower rates the bank is paying on investments (certificates of deposits). Investments purchased in late 2020 and early 2021 were issued with interest rates of 0.25% to 0.35%. Investment purchased in 2021 with maturities in 2022 are being issued with rates of 0.10% to 0.30%.

Appropriations

Administrative Expense

The administrative expenses are shared equally by the water and wastewater operations. The total administrative budget for 2021-22 decreased by \$6,200 (0.5%) compared to the 2020-21 budget.

Salaries and Wages – Administrative

The increase in salaries and wages is \$950 (0.1%). The 2021-22 budget provides for no increase in the number of employees. One (1) long time employee retired in 2020. That along with annual salary increased accounted for the low increase in the 2021-22 budget appropriation.

Contracted Services

During the fiscal year ending November 30, 2021, the Authority made the final payment on it's New Jersey Infrastructure Bank loan (Water). The payoff of this loan will reduce the administrative fees paid to the N.J. Environmental Infrastructure Trust by \$27,795.00 per year.

Insurance

This budget appropriation has increased \$5,950 (23.9%) over the budget amount for 2020-21. The expenditures for the fiscal year 2020-21 are projected to be \$27,769. The 2021-22 budget appropriation is only \$3,081 (11.1%) over projected expenditures. The 2021-22 budget provides for an increase similar to the increase expenditures in 2020-21 budget.

I. (Continued)

Cost of Providing Services

The total 2021-22 budget for cost of providing services increased \$518,450 (11.1%).

Salaries and Wages/Fringe Benefits

The increase in personnel costs in the 2021-22 cost of providing service budget is \$249,850 (10.2%). This increase represents annual increase and also provides for the addition of two (2) new employees. These new employees are being added to the staff to enable the Authority to meet current regulatory requirements (ie: value operation, water main replacement and increased sampling requirements). The increase in staff is necessary to meet the requirements of the Water Quality Accountability Act and the Water Infrastructure Protection Act. The addition of the employee accounts for \$120,000 (77.7%) of the salary and wage total increase.

The cost of fringe benefits follows along with the increase in salaries and wages and allows for changes in benefit selection.

Repairs and Maintenance

The budget for repairs and maintenance increased \$135,300 (42.72%). The 2021-22 wastewater budget includes \$105,000 (77.6% of the budget increase) for the replacement of 3 return activated sludge pumps (\$65,000) and 2 influent pumps (\$40,000) at the sewage treatment plant. These are original equipment (30+ years old).

Insurance

The insurance appropriation has increased \$14,650 (13.05%) over the 2020-21 budget amount. The expenditures for the fiscal year 2020-21 are projected to be \$116,865. The 2021-22 budget appropriation is \$126,00, \$9,135 (7.8%) higher than the projected expenditures for the 2020-21 fiscal year.

Miscellaneous Expense

The largest increase in the miscellaneous budget category is for employee training and education. These items increased by \$11,250 or 61.6% of the total increase in miscellaneous expense category. The Authority has had several replacement hires. These new employees will require various education courses in order to receive required licenses.

Debt Service

The amounts included in the 2021-22 budget (F-1) and listed on schedules F-6 and F-7 represent amounts due from loans from the NJ Infrastructure Bank (formerly the NJEIT). These loans have a current balance of \$2,620,584 (All wastewater). The final payment for the water loans in the amount of \$121,000 was made on August 1, 2021. The balance of the wastewater loans will be paid through August 1, 2029, with the majority paid by August 1, 2023.

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)**

2. Continued)

In recent years growth in East Windsor Township has been mostly in the commercial sector. There are several projects in the planning stages which would bring some residential development to the township in the future. The authority has been using unrestricted net position to balance operating budgets and provide funds for capital projects. This will continue in the 2021-22 fiscal year. The Authority plans to complete several major capital expenditures over the next several years as can be seen in the capital program included herein. The Authority will be reviewing the water and wastewater rate structure as part of this planned capital program and adjustments will be made as needed.

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 2021-22 budgets uses \$162,191 of unrestricted net position to balance the sewer operating budget and anticipates the use of \$527,000 And \$621,000 in the water and wastewater 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 2021/2021-2022 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

(Prepare a response to deficits 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?

Not Applicable

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 9/1/2021

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, 2021**

RESOLUTION NO. 2021-27

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 19, 2021 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:

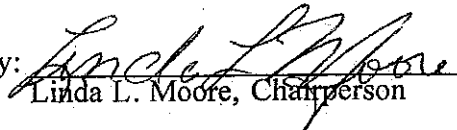
1. Schedule III of the Authority's Rules and Regulations establishing said sewer and water connection fees is hereby amended as set forth on **Exhibit A** attached hereto and made a part hereof.

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, 2021. 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 19th day of August 2021.

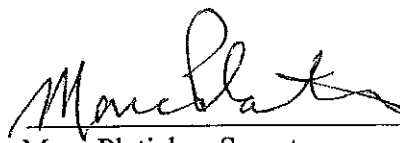

Marc Platizky, Secretary

EXHIBIT A
EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY
COMPUTATION OF CONNECTION FEES

DEBT SERVICE	WATER	SEWER
Paid through December 1, 2020	\$ 31,721,360.92	\$ 70,611,705.83
Transfer to Debt Service Reserve from General Fund		\$ 111,400.00
Expenditures made from Authority's General and Operating Funds for Capital Improvements	\$ 6,522,248.95	\$ 4,838,934.05
TOTAL	\$ 38,243,609.87	\$ 75,562,039.88
Dwelling Unit Equivalents (DUE) (SCHEDULE 1)	\$ 13,052.00	\$ 11,696.00
Debt Service and Capital Improvement Charge	\$ 2,930.00	\$ 6,460.00
Administration and Inspection Charges	\$ 100.00	\$ 100.00
*TOTAL PROPOSED 2020 CONNECTION FEES	\$ 3,030.00	\$ 6,560.00
*rounded to the nearest \$5.00		
Prior Fee's Effective 9/01/2020	\$ 2,965.00	\$ 6,320.00

SCHEDULE 1
EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY
COMPUTATION OF DWELLING UNIT EQUIVALENTS (DUE)

<i>CUSTOMER DESCRIPTION</i>	<i>NUMBER OF CUSTOMERS BILLED</i>	<i>NUMBER OF DWELLING UNITS EQUIVALENTS (DUE)</i>
<u>WATER</u>		
Residential (Including Multi-Units)	6675	11011
Commercial	371	2041
TOTAL	7046	13052
<u>SEWER</u>		
Residential (Including Multi-Units)	6519	10559
Commercial	263	1137
TOTAL	6782	11696

AUTHORITY CONTACT INFORMATION

2021 (2021-2022)

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.)	609-443-6000x7628	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.)	609-443-6000x7600	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.)	609-443-6000x7628	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, 2021 TO: NOVEMBER 30, 2022

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 2019 or 2020) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 50
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2019 or 2020) Transmittal of Wage and Tax Statements: 2,244,222.17
- 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, 2020 or 2021 deadline has passed 2020 or 2021) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) YES If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? NO If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? NO
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? NO
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NOIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. NO If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. *Attach a narrative of your Authorities procedures for all individuals listed on Page N-4 (2 of 2).*

- 11) Did the Authority pay for meals or catering during the current fiscal year? NO *If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.*
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? NO *If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.*
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
- a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use YES
 - 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, 2021 TO: NOVEMBER 30, 2022

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.

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 (Retired 6/1/21)	\$660.00 year
15)	<u>Employee</u>	<u>Amount</u>	<u>Reason</u>
	Donald Pruitt (General Foreman- Water Maintenance)	\$ 4,353.95	Retirement – Accrued Sick and Vacation Pay
	Henrietta Krawtschenko (Lab Manager)	<u>29,408.61</u>	Retirement – Accrued Sick and Vacation Pay
	Total	<u>\$33,762.56</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, 2021 TO: NOVEMBER 30, 2022

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

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

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

For the Period December 1, 2021 to November 30, 2022
East Windsor Municipal Utilities Authority

Position (Can Check more than 1 Column for each person)										Reportable Compensation from Authority (w-2/1099)										Reportable Compensation from Authority (w-2/1099)										Reportable Compensation from Authority (w-2/1099)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Highest Compensated Employee										Other (auto allowance, expense account, payment in lieu of health benefits, etc.)										Estimated amount of other compensation from the Authority (health benefits, pension, etc.)										Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below										Average Hours per Week Dedicated to Other Public Entities Listed in Column O										Reportable Compensation from Other Public Entities (W-2/1099)										Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)										Total Compensation All Public Entities																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

Schedule of Health Benefits - Detailed Cost Analysis

East Windsor Municipal Utilities Authority
For the Period December 1, 2021 to November 30, 2022

If Not Applicable X this box Below

Annual Cost									
# of Covered Members (Medical & Rx)	Proposed Budget	Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year Cost	\$ Increase (Decrease)	% Increase (Decrease)	
Active Employees - Health Benefits - Annual Cost									
Single Coverage	11	\$ 11,057	\$ 121,627	11	\$ 11,775	\$ 129,525	\$ (7,898)	-6.1%	
Parent & Child	1	21,486	21,486	1	20,175	20,175	1,311	6.5%	
Employee & Spouse (or Partner)	5	23,850	119,250	5	22,395	111,975	7,275	6.5%	
Family	9	32,950	296,550	7	30,938	216,566	79,984	36.9%	
Employee Cost Sharing Contribution (enter as negative -)			(94,518)			(82,518)	(12,000)	14.5%	
Subtotal	26		464,395	24		395,723	68,672	17.4%	
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									
	26		\$ 464,395	24		\$ 395,723	\$ 68,672	17.4%	

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

Yes	Yes or No
Yes	Yes or No

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

East Windsor Municipal Utilities Authority

November 30, 2022

[illegible]

***X* Box if Authority has no Compensated Absences**

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

East Windsor Municipal Utilities Authority
11/30/2020
Compensated Absences

<u>Employee</u>	<u>Position</u>	<u>Vacation Hours</u>	<u>Sick Hours</u>	<u>Total</u>
Administration:				
R. Brand	Executive Director	1,040.00	1,008.00	107,497.60
T. Fryer	Development	-	1,118.50	15,000.00
N. Pretz	Accounts Payable	66.00	225.00	3,582.49
S. Pretz	Office Manager	22.50	99.50	2,348.85
R. Pruitt	Office Assistant	42.00	41.50	1,132.01
L. Rodriquez	Accounts Receivable	39.05	61.00	1,274.85
R. Brand	Assistant CFO	15.00	0.13	446.08
M. Kudisch	GIS Technician	-	5.34	32.04
D. Oliva	Inspector	24.00	459.00	5,637.84
Water:				
M. Brown	Maintenance	48.50	13.00	1,387.10
J. Dzurindo	Well Operator	9.50	769.50	10,510.71
J. Sovia	Meter Service	141.50	101.00	5,487.36
J. Mackie	Assistant Operation	28.00	236.00	7,026.98
S Leuck	Operation Maintenance	32.00	70.00	1,319.23
P. Brennan	Maintenance	-	16.00	140.00
D Brown	Lab Technician	32.00	150.25	1,899.32
T. Moyer	Maintenance	4.00	56.00	615.36
G. Tolwinski	Forman	-	32.00	507.68
Wastewater:				
C. Wolverton	Superintendent	18.00	1,073.25	16,142.28
N. Sharma	Lab Assistant	288.25	1,389.45	25,206.93
D. Roehr	Plant Operator	13.00	516.00	9,788.52
C. Sprague	Plant Operator	12.00	218.48	3,708.73
N. Tindall	Maintenance	487.00	3,536.25	33,686.19
S. Donelson	Maintenance	-	68.25	601.62
L. Smith	Maintenance	24.00	88.00	1,122.00
R. Wehrhahn	Maintenance	8.00	26.00	622.22
L. Wu	Lab Director	40.00	44.00	2,265.48
Grand Totals		<u>2,434.30</u>	<u>11,421.40</u>	<u>258,989.47</u>

Schedule of Shared Service Agreements

East Windsor Municipal Utilities Authority
to
December 1, 2021 November 30, 2022

	For the Period	December 1, 2021
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	Maintenance of Pump Station and Sewer Collection System	Effective 1-1-2016 *	1/1/2021	12/31/2021	\$ 153,000
* Option To Extend to 12/31/2023						

*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 sized 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

2021 (2021-2022) AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

East Windsor Municipal Utilities Authority
For the Period December 1, 2021 to November 30, 2022

	FY 2022 Proposed Budget					FY 2020 Adopted Budget	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	N/A	N/A	N/A					
REVENUES										
Total Operating Revenues	\$ 3,377,792	\$ 4,669,710	\$ -	\$ -	\$ -	\$ 7,622,130	\$ 425,372	\$ 5.6%		
Total Non-Operating Revenues	7,500	7,500	-	-	-	25,000	(10,000)	-40.0%		
Total Anticipated Revenues	3,385,292	4,677,210	-	-	-	7,647,130	415,372	5.4%		
APPROPRIATIONS										
Total Administration	603,825	603,825	-	-	-	1,213,850	(6,200)	-0.5%		
Total Cost of Providing Services	2,107,800	3,084,400	-	-	-	4,673,750	518,450	11.1%		
Total Principal Payments on Debt Service in Lieu of Depreciation	-	1,133,491	-	-	-	1,219,052	(85,561)	-7.0%		
Total Operating Appropriations	2,711,625	4,821,716	-	-	-	7,106,652	426,689	6.0%		
Total Interest Payments on Debt	-	17,685	-	-	-	27,903	(10,218)	-36.6%		
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	#DIV/0!		
Total Non-Operating Appropriations	-	17,685	-	-	-	27,903	(10,218)	-36.6%		
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!		
Total Appropriations and Accumulated Deficit	2,711,625	4,839,401	-	-	-	7,134,555	416,471	5.8%		
Less: Total Unrestricted Net Position Utilized	-	162,191	-	-	-	35,524	126,667	356.6%		
Net Total Appropriations	2,711,625	4,677,210	-	-	-	7,099,031	289,804	4.1%		
ANTICIPATED SURPLUS (DEFICIT)	\$ 673,667	\$ -	\$ -	\$ -	\$ -	\$ 548,099	\$ 125,568	22.9%		

Revenue Schedule

East Windsor Municipal Utilities Authority

For the Period December 1, 2021 to November 30, 2022

	FY 2022 Proposed Budget						FY 2020 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	2,913,520	3,618,400					\$ 6,531,920	\$ 191,920	3.0%
Business/Commercial	246,480	521,600					768,080	18,080	2.4%
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Service Charges	3,160,000	4,140,000	-	-	-	-	7,300,000	210,000	3.0%
<i>Connection Fees</i>									
Residential	84,502	221,990					306,492	306,492	#DIV/0!
Business/Commercial	17,790	37,920					55,710	{111,420}	-66.7%
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Connection Fees	102,292	259,910	-	-	-	-	362,202	195,072	116.7%
<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	11,600	17,400					29,000	4,500	18.4%
Lab Fees	-	-					1,200	(1,200)	-100.0%
Miscellaneous Income	101,800	250,300					352,100	19,300	5.8%
Other Fees	2,100	2,100					4,200	(2,300)	-35.4%
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	115,500	269,800	-	-	-	-	385,300	20,300	5.6%
Total Operating Revenues	3,377,792	4,669,710	-	-	-	-	8,047,502	425,372	5.6%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	7,500	7,500					15,000	(10,000)	-40.0%
Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Interest	7,500	7,500	-	-	-	-	15,000	(10,000)	-40.0%
Total Non-Operating Revenues	7,500	7,500	-	-	-	-	15,000	(10,000)	-40.0%
TOTAL ANTICIPATED REVENUES	\$ 3,385,292	\$ 4,677,210	\$ -	\$ -	\$ -	\$ -	\$ 8,062,502	\$ 7,647,130	5.4%

Prior Year Adopted Revenue Schedule

East Windsor Municipal Utilities Authority

FY 2020 Adopted Budget

	Water	Wastewater	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	2,720,000	3,620,000					\$6,340,000
Business/Commercial	230,000	520,000					750,000
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	2,950,000	4,140,000	-	-	-	-	7,090,000
<i>Connection Fees</i>							
Residential							-
Business/Commercial	53,370	113,760					167,130
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	53,370	113,760	-	-	-	-	167,130
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Delinquent Fees	9,300	15,200					24,500
Lab Fees		1,200					1,200
Miscellaneous Income	90,900	241,900					332,800
Other Fees	3,250	3,250					6,500
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	103,450	261,550	-	-	-	-	365,000
Total Operating Revenues	3,106,820	4,515,310	-	-	-	-	7,622,130
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	12,500	12,500					25,000
Penalties							-
Other							-
Total Interest	12,500	12,500	-	-	-	-	25,000
Total Non-Operating Revenues	12,500	12,500	-	-	-	-	25,000
TOTAL ANTICIPATED REVENUES	\$ 3,119,320	\$ 4,527,810	\$ -	\$ -	\$ -	\$ -	\$ 7,647,130

Appropriations Schedule

East Windsor Municipal Utilities Authority

For the Period December 1, 2021 to November 30, 2022

	FY 2022 Proposed Budget						FY 2020 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Wastewater	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING APPROPRIATIONS									
Administration - Personnel									
Salary & Wages	\$ 347,650	\$ 347,650					\$ 695,300	\$ 694,350	\$ 950 0.1%
Fringe Benefits	136,000	136,000					272,000	256,900	15,100 5.9%
Total Administration - Personnel	483,650	483,650	-	-	-	-	967,300	951,250	16,050 1.7%
Administration - Other (List)									
Contracted Services	72,550	72,550					145,100	172,400	(27,300) -15.8%
Utilities	10,250	10,250					20,500	21,500	(1,000) -4.7%
Insurance	15,425	15,425					30,850	24,900	5,950 23.9%
Supplies	10,000	10,000					20,000	22,000	(2,000) -9.1%
Miscellaneous Administration*	11,950	11,950					23,900	21,800	2,100 9.6%
Total Administration - Other	120,175	120,175	-	-	-	-	240,350	262,600	(22,250) -8.5%
Total Administration	603,825	603,825	-	-	-	-	1,207,650	1,213,850	(6,200) -0.5%
Cost of Providing Services - Personnel									
Salary & Wages	796,800	960,000					1,756,800	1,602,400	154,400 9.6%
Fringe Benefits	394,700	548,500					943,200	847,750	95,450 11.3%
Total COPS - Personnel	1,191,500	1,508,500	-	-	-	-	2,700,000	2,450,150	249,850 10.2%
Cost of Providing Services - Other (List)									
See Page F-4a	916,300	1,575,900					2,492,200	2,223,600	268,600 12.1%
Type In Description							-	-	#DIV/0!
Type In Description							-	-	#DIV/0!
Type In Description							-	-	#DIV/0!
Miscellaneous COPS*							-	-	#DIV/0!
Total COPS - Other	916,300	1,575,900	-	-	-	-	2,492,200	2,223,600	268,600 12.1%
Total Cost of Providing Services	2,107,800	3,084,400	-	-	-	-	5,192,200	4,673,750	518,450 11.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	1,133,491	-	-	-	-	1,133,491	1,219,052	(85,561) -7.0%
Total Operating Appropriations	2,711,625	4,821,716	-	-	-	-	7,533,341	7,106,652	426,689 6.0%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	-	17,685	-	-	-	-	17,685	27,903	(10,218) -36.6%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation							-	-	#DIV/0!
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	-	17,685	-	-	-	-	17,685	27,903	(10,218) -36.6%
TOTAL APPROPRIATIONS	2,711,625	4,839,401	-	-	-	-	7,551,026	7,134,555	416,471 5.8%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,711,625	4,839,401	-	-	-	-	7,551,026	7,134,555	416,471 5.8%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other	162,191						162,191	35,524	126,667 356.6%
Total Unrestricted Net Position Utilized	-	162,191	-	-	-	-	162,191	35,524	126,667 356.6%
TOTAL NET APPROPRIATIONS	\$ 2,711,625	\$ 4,677,210	\$ -	\$ -	\$ -	\$ -	\$ 7,388,835	\$ 7,099,031	\$ 289,804 4.1%

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 135,581.25 \$ 241,085.80 \$ - \$ - \$ - \$ - \$ 376,667.05

2021 Appropriations Schedule
East Windsor Municipal Utilities Authority
For the Period December 1, 2021 to November 30, 2022

							11/30/2021 Current Year	\$ Increase (Decrease) Proposed vs. Current Year	\$ Increase (Decrease) Proposed vs. Current Year
<i>Proposed Budget</i>							<i>11/30/2021 Adopted Budget</i>		
Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
Cost of Providing									
Services-Other (List):									
Contracted Services	\$ 106,700	\$ 488,800				\$ 595,500	\$ 544,000	\$ 51,500	9.47%
Repairs/Maintenance	138,900	313,100				452,000	316,700	135,300	42.72%
Utilities	377,850	342,500				720,350	704,750	15,600	2.21%
Insurance	49,900	77,000				126,900	112,250	14,650	13.05%
Material and Supplies	195,600	306,700				502,300	469,000	33,300	7.10%
Miscellaneous COPS*	47,350	47,800	-	-	-	95,150	76,900	18,250	23.73%
Total COPS - Other	\$ 916,300	\$ 1,575,900	\$ -	\$ -	\$ -	\$ 2,492,200	\$ 2,223,600	\$ 268,600	12.10%

Prior Year Adopted Appropriations Schedule

East Windsor Municipal Utilities Authority

FY 2020 Adopted Budget							Total All
	Water	Wastewater	N/A	N/A	N/A	N/A	Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 347,175	\$ 347,175					\$ 694,350
Fringe Benefits	128,450	128,450					256,900
Total Administration - Personnel	475,625	475,625	-	-	-	-	951,250
<i>Administration - Other (List)</i>							
Contracted Services	86,200	86,200					172,400
Utilities	10,750	10,750					21,500
Insurance	12,450	12,450					24,900
Supplies	11,000	11,000					22,000
Miscellaneous Administration*	10,900	10,900					21,800
Total Administration - Other	131,300	131,300	-	-	-	-	262,600
Total Administration	606,925	606,925	-	-	-	-	1,213,850
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	652,400	950,000					1,602,400
Fringe Benefits	338,750	509,000					847,750
Total COPS - Personnel	991,150	1,459,000	-	-	-	-	2,450,150
<i>Cost of Providing Services - Other (List)</i>							
See Page F-5a	852,050	1,371,550					2,223,600
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	852,050	1,371,550	-	-	-	-	2,223,600
Total Cost of Providing Services	1,843,200	2,830,550	-	-	-	-	4,673,750
Total Principal Payments on Debt Service in Lieu of Depreciation	121,000	1,098,052	-	-	-	-	1,219,052
Total Operating Appropriations	2,571,125	4,535,527	-	-	-	-	7,106,652
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	96	27,807	-	-	-	-	27,903
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	96	27,807	-	-	-	-	27,903
TOTAL APPROPRIATIONS	2,571,221	4,563,334	-	-	-	-	7,134,555
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,571,221	4,563,334	-	-	-	-	7,134,555
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation							-
Other		35,524					35,524
Total Unrestricted Net Position Utilized		35,524	-	-	-	-	35,524
TOTAL NET APPROPRIATIONS	\$ 2,571,221	\$ 4,527,810	\$ -	\$ -	\$ -	\$ -	\$ 7,099,031

* 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

	(11-30-20)						
	Current Year Adopted Budget						
	<u>Operation Water</u>	<u>Operation Wastewater</u>	<u>Operation #3</u>	<u>Operation #4</u>	<u>Operation #5</u>	<u>Operation #6</u>	<u>Total All Operations</u>
Cost of Providing Services - Other (List)							
Contracted Services	\$ 93,500	\$ 450,500	\$ -	\$ -	\$ -	\$ -	\$ 544,000
Repairs/Maintenance	124,600	192,100					316,700
Utilities	371,250	333,500					704,750
Insurance	43,700	68,550					112,250
Material/Supplies	179,000	290,000					469,000
Miscellaneous COPS*	40,000	36,900	-	-	-	-	76,900
Total COPS - Other	\$ 852,050	\$ 1,371,550	\$ -	\$ -	\$ -	\$ -	\$ 2,223,600

Debt Service Schedule - Principal

East Windsor Municipal Utilities Authority

If Authority has no debt X this box

	Adopted Budget Year 2020	Proposed Budget Year 2022	Fiscal Year Ending in				Total Principal Outstanding
			2023	2024	2025	2026	
Water							
NJEIT (2009)	\$ 121,000						\$
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Total Principal	121,000						
Wastewater							
NJEIT (2009)	1,049,522	1,084,962	1,117,383				2,202,345
NJEIT (2010)	48,530	48,529	48,529	48,530	53,530	53,530	418,238
Type in Issue Name							
Type in Issue Name							
Total Principal	1,098,052	1,133,491	1,165,912	48,530	53,530	53,530	2,620,583
N/A							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Total Principal							
N/A							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Total Principal							
N/A							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Type in Issue Name							
Total Principal							
TOTAL PRINCIPAL ALL OPERATIONS	\$ 1,219,052	\$ 1,133,491	\$ 1,165,912	\$ 48,530	\$ 53,530	\$ 53,530	\$ 2,620,583

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

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

53,530
53,530
112,060

East Windsor Municipal Utilities Authority

1150

F-7

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

Total Net Interest:

All operations (2021-End) on F-7 \$ 38,844

Add:

Premium to be Amortized 2022 to End (F-7)	\$ 91,912	
Interest Included in 2021 Budget (F-7)	110,463	
Interest Accrued @ 11-30-20 Paid February 2021	<u>30,082</u>	
		<u>232,457</u>

Interest per 11-30-20 Audit \$ 271,301

EAST WINDSOR M.U.A.
2021 (11-30-22) Budget
Reconciliation of Interest (F-7)
to November 30, 2020 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, 2020 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, 2021

to

November 30, 2022

FY 2022 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)	\$27,190,666	\$ 35,316,610					\$ 62,507,276
Less: Invested in Capital Assets, Net of Related Debt (1)	23,571,229	32,152,717					55,723,946
Less: Restricted for Debt Service Reserve (1)	503	932					1,435
Less: Other Restricted Net Position (1)	697,998	1,046,996					1,744,994
Total Unrestricted Net Position (1)	2,920,936	2,115,965	-	-	-	-	5,036,901
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,913,296	2,435,103					4,348,399
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	21,621	(215,090)					(193,469)
Plus: Other Adjustments (attach schedule)	(165,870)	(75,000)					(240,870)
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	4,689,983	4,260,978	-	-	-	-	8,950,961
Unrestricted Net Position Utilized to Balance Proposed Budget	-	162,191					162,191
Unrestricted Net Position Utilized in Proposed Capital Budget	527,000	621,000					1,148,000
Appropriation to Municipality/County (3)	-	-					-
Total Unrestricted Net Position Utilized in Proposed Budget	527,000	783,191	-	-	-	-	1,310,191
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR	\$ 4,162,983	\$ 3,477,787	\$ -	\$ -	\$ -	\$ -	\$ 7,640,770
Last issued Audit Report (4)							

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County

\$ 135,581 \$ 241,086 \$ - \$ - \$ - \$ - \$ 376,667

(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, 2021 to November 30, 2022

Other Adjustments:

Increase in Investment in Fixed Assets 11-30-21 (Projected):

Water	\$ 165,870
Wastewater	<u>75,000</u>
	<u>\$ 240,870</u>

2021 (2021-2022)

East Windsor Municipal Utilities Authority
(Name)

AUTHORITY CAPITAL BUDGET/ PROGRAM

2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

East Windsor Municipal Utilities Authority
(Name)

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

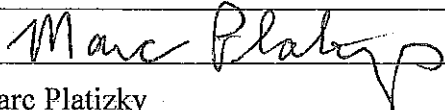
☒ enter X to the left if this paragraph is applicable

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 23rd day of SEPTEMBER, 2021.

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 08520		
Phone Number:	609-443-6000	Fax Number:	609-443-3928
E-mail address	eastwindsormua.com		

2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

East Windsor Municipal Utilities Authority
(Name)

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

☒ **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 23rd day of SEPTEMBER, 2021.

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 08520		
Phone Number:	609-443-6000	Fax Number:	609-443-3928
E-mail address	eastwindsormua.com		

2021 (2021-2022) CAPITAL BUDGET/PROGRAM MESSAGE

East Windsor Municipal Utilities Authority

(Name)

FISCAL YEAR: FROM: DECEMBER 1, 2021 TO: NOVEMBER 30, 2022

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 and 2022 along with the needs created by the debt incurred for the capital program.

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

Proposed Capital Budget

East Windsor Municipal Utilities Authority
For the Period December 1, 2021 to November 30, 2022

		Funding Sources				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Other Sources
Water						
See CB-3a, CB-4a and CB-5a	\$	24,702,000	\$ 527,000		\$ 24,000,000	\$ 175,000
Type in Description		-				
Type in Description		-				
Type in Description		-				
Total		24,702,000	527,000	-	24,000,000	175,000
Wastewater						
See CB-3a, CB-4a and CB-5a		11,101,000	\$ 621,000		\$ 10,155,000	\$ 325,000
Type in Description		-				
Type in Description		-				
Type in Description		-				
Total		11,101,000	621,000	-	10,155,000	325,000
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		\$ 35,803,000	\$ 1,148,000	\$ -	\$ 34,155,000	\$ 500,000

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.

2022 Proposed Capital Budget
 East Windsor Municipal Utilities Authority
 For The Period December 1, 2021 to November 30, 2022

		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	40,000	40,000				
Meter Replacement	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	20,600,000			20,600,000		
Design and Build New						
Administration and Maintenance						
Building	2,000,000			2,000,000		
Water Main Improvements	600,000	-	-	600,000	-	-
Total - Water	24,702,000	527,000	-	24,000,000	-	175,000
Wastewater						
Administrative Equipment	10,000	10,000				
Project Design	35,000	35,000				
Miscellaneous Equipment	75,000	75,000				
Purchase of Vehicle	35,000	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				
Route 130 Crossing	800,000			800,000		
Upgrade Pump Station #1	100,000	100,000				
Wycoff Mills Road Pump Station	1,700,000			1,375,000		325,000
Relief Sewer Cranbury Station Road	3,000,000			3,000,000		
New 24" Interceptor Sewer	2,000,000			2,000,000		
Design and Build New						
Administration and Maintenance						
Building	2,000,000			2,000,000		
STP-Disc Filter-Phosphorous						
Removal	980,000			980,000		
Upgrade Pump Station #8	100,000	100,000	-	-	-	-
Total - Wastewater	11,101,000	621,000	-	10,155,000	-	325,000
Total Proposed Capital Budget	\$ 35,803,000	\$ 1,148,000	\$ -	\$ 34,155,000	\$ -	\$ 500,000

5 Year Capital Improvement Plan

East Windsor Municipal Utilities Authority

For the Period December 1, 2021 to November 30, 2022

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2022	2023	2024	2025	2026	2027
<i>Water</i>							
Type in Description	\$ 32,657,000	\$ 24,702,000	\$ 1,895,000	\$ 1,635,000	\$ 1,595,000	\$ 1,635,000	\$ 1,195,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	32,657,000	24,702,000	1,895,000	1,635,000	1,595,000	1,635,000	1,195,000
<i>Wastewater</i>							
See CB-3a, CB-4a and CB-5a	11,781,000	11,101,000	\$ 120,000	\$ 160,000	\$ 120,000	\$ 120,000	\$ 160,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	11,781,000	11,101,000	120,000	160,000	120,000	120,000	160,000
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 44,438,000	\$ 35,803,000	\$ 2,015,000	\$ 1,795,000	\$ 1,715,000	\$ 1,755,000	\$ 1,355,000

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, 2022

	Estimated	11/30/2022 Current Year	11/30/2023	11/30/2024	11/30/2025	11/30/2026	11/30/2027
	Total Cost	Proposed Budget	2022	2023	2024	2025	2026
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	120,000	40,000	-	40,000	-	40,000	-
Meter Replacement	1,800,000	300,000	300,000	300,000	300,000	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	20,600,000	20,600,000					
Design and Build New							
Administration and Maintenance							
Building	2,000,000	2,000,000					
Water Main Improvements	6,500,000	600,000	1,500,000	1,200,000	1,200,000	1,200,000	800,000
Total - Water	32,657,000	24,702,000	1,895,000	1,635,000	1,595,000	1,635,000	1,195,000
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	115,000	35,000		40,000			40,000
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	100,000	100,000					
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	2,000,000					
Design and Build New							
Administration and Maintenance							
Building	2,000,000	2,000,000					
STP-Disc Filter-Phosphorous							
Removal	980,000	980,000					
Upgrade Pump Station #8	100,000	100,000	-	-	-	-	-
Total - Wastewater	11,781,000	11,101,000	120,000	160,000	120,000	120,000	160,000
Total	\$ 44,438,000	\$ 35,803,000	\$ 2,015,000	\$ 1,795,000	\$ 1,715,000	\$ 1,755,000	\$ 1,355,000

5 Year Capital Improvement Plan Funding Sources

East Windsor Municipal Utilities Authority

For the Period December 1, 2021

to

November 30, 2022

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
See CB-3a, CB-4a and CB-5a	\$ 32,657,000	\$ 2,582,000	\$ -	\$ 29,900,000	\$ -	\$ 175,000
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	32,657,000	2,582,000	-	29,900,000	-	175,000
Wastewater						
See CB-3a, CB-4a and CB-5a	11,781,000	\$ 1,301,000	\$ -	\$ 10,155,000	\$ -	\$ 325,000
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	11,781,000	1,301,000	-	10,155,000	-	325,000
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	\$ 44,438,000	\$ 3,883,000	\$ -	\$ 40,055,000	\$ -	\$ 500,000
Total 5 Year Plan per CB-4	\$ 44,438,000					
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, 2021 to November 30, 2022

		Funding Sources				
	Estimated	Unrestricted	Renewal &			
	Total	Net Position	Replacement	Debt	Capital	Other
	Cost	Utilized	Reserve	Authorization	Grants	Sources
Water						
Administrative Equipment	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Project Design	210,000	210,000				
Miscellaneous Equip.	300,000	300,000				
Vehicle Replacement	120,000	120,000				
Meter Replacement	1,800,000	1,800,000				
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	20,600,000			20,600,000		
Water Main Improvements	6,500,000			6,500,000		
Design and Build New						
Administration and Maintenance						
Building	2,000,000	-	-	2,000,000	-	-
Total	32,657,000	2,582,000	-	29,900,000	-	175,000
Wastewater						
Administrative Equipment	60,000	60,000				
Project Design	210,000	210,000				
Miscellaneous Equipment	450,000	450,000				
Purchase Vehicle	115,000	115,000				
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	100,000	100,000				
Wycoff Mills Road Pump Station	1,700,000			1,375,000		325,000
Relief Sewer Cranbury Station Road	3,000,000			3,000,000		
New 24" Interceptor Sewer	2,000,000	-	-	2,000,000	-	-
Design and Build New						
Administration and Maintenance						
Building	2,000,000			2,000,000		
STP-Disc Filter-Phosphorous						
Removal	980,000			980,000		
Upgrade Pump Station #8	100,000	100,000	-	-	-	-
Total	11,781,000	1,301,000	-	10,155,000	-	325,000
Total	\$ 44,438,000	\$ 3,883,000	\$ -	\$ 40,055,000	\$ -	\$ 500,000