

	<u>Start Year</u>		<u>End Year</u>
Fiscal Year	2022	–	2023

***Authority Budget of:***  
***East Windsor Municipal Utilities Authority***

**State Filing Year**                      **2022**

***For the Period:***                      ***December 1, 2022***    ***to***    ***November 30, 2023***

**eastwindsormua.com**  
Authority Web Address



# 2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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

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

N/A

5. The proposed budget must not reflect an anticipated deficit from 2022 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

N/A

**(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?**

**2022 AUTHORITY BUDGET  
CERTIFICATION SECTION**

**2022**

East Windsor Municipal Utilities Authority

**AUTHORITY BUDGET**

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

By: \_\_\_\_\_ Date: \_\_\_\_\_

**CERTIFICATION OF ADOPTED BUDGET**

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

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

By: \_\_\_\_\_ Date: \_\_\_\_\_

# 2022 PREPARER'S CERTIFICATION

East Windsor Municipal Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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

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

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

# AUTHORITY INTERNET WEBSITE CERTIFICATION

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

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

Name of Officer Certifying Compliance:	Richard Brand
Title of Officer Certifying Compliance:	Executive Director
Signature:	rbrand@eastwindsormua.com

# 2022 APPROVAL CERTIFICATION

East Windsor Municipal Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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 East Windsor Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31- on September 22, 2022.

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

<b>Officer's Signature:</b>	mplatizky@aol.com
<b>Name:</b>	Marc Platizky
<b>Title:</b>	Secretary
<b>Address:</b>	7 Wiltshire Drive East Windsor, NJ 08520
<b>Phone Number:</b>	609-443-6000
<b>Fax Number:</b>	609-443-3928
<b>E-mail Address:</b>	mplatizky@aol.com

# 2022 AUTHORITY BUDGET RESOLUTION

## East Windsor Municipal Utilities Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

WHEREAS, the Annual Budget for East Windsor Municipal Utilities Authority for the fiscal year beginning December 01, 2022 and ending November 30, 2023 has been presented before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of September 22, 2022; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$8,830,320.00, Total Appropriations including any Accumulated Deficit, if any, of \$8,125,937.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$4,221,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$456,000.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the East Windsor Municipal Utilities Authority, at an open public meeting held on September 22, 2022 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 01, 2022 and ending November 30, 2023, is hereby approved.

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 Housing 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 28, 2022.

mplatizky@aol.com  
(Secretary's Signature)

9/22/2022  
(Date)

### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Linda Moore	X			
Marc Lippman	X			
Marc Platizky	X			
Steve Kurs				X
Len Millner	X			
Mike Shiffman (Alternate)				X
Vacant (Alternate)				



# 2022 ADOPTION CERTIFICATION

East Windsor Municipal Utilities Authority

## AUTHORITY BUDGET

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the East Windsor Municipal Utilities Authority, pursuant to N.J.A.C on November 17, 2022.

<b>Officer's Signature:</b>	mplatizky@aol.com		
<b>Name:</b>	Marc Platizky		
<b>Title:</b>	Secretary		
<b>Address:</b>	7 Wiltshire Drive East Windsor, NJ 08520		
<b>Phone Number:</b>	609-443-6000	<b>Fax:</b>	609-443-3928
<b>E-mail address:</b>	mplatizky@aol.com		

# 2022 ADOPTED BUDGET RESOLUTION

## East Windsor Municipal Utilities Authority

### FISCAL YEAR: December 01, 2022 to November 30, 2023

WHEREAS, the Annual Budget and Capital Budget/Program for the East Windsor Municipal Utilities Authority for the fiscal year beginning December 01, 2022 and ending November 30, 2023 has been presented for adoption before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of November 17, 2022; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$8,830,320.00, Total Appropriations, including any Accumulated Deficit, if any, of \$8,125,937.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$4,221,000.00 and Total Unrestricted Net Position Utilized of \$456,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the East Windsor Municipal Utilities Authority at an open public meeting held on November 17, 2022 that the Annual Budget and Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning December 01, 2022 and ending November 30, 2023 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

[mplatizky@aol.com](mailto:mplatizky@aol.com)

(Secretary's Signature)

11/17/2022

(Date)

#### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Linda Moore	X			
Marc Lippman	X			
Marc Platizky				X
Steve Kurs	X			
Len Millner	X			
Mike Shiffman (Alternate)				
Vacant (Alternate)				

# 2022 ADOPTED BUDGET RESOLUTION

## East Windsor Municipal Utilities Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

WHEREAS, the Annual Budget and Capital Budget/Program for the East Windsor Municipal Utilities Authority for the fiscal year beginning December 01, 2022 and ending November 30, 2023 has been presented for adoption before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of November 17, 2022; and

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

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$8,830,320.00, Total Appropriations, including any Accumulated Deficit, if any, of \$8,125,937.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$4,221,000.00 and Total Unrestricted Net Position Utilized of \$456,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the East Windsor Municipal Utilities Authority at an open public meeting held on November 17, 2022 that the Annual Budget and Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning December 01, 2022 and ending November 30, 2023 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

[mplatizky@aol.com](mailto:mplatizky@aol.com)

(Secretary's Signature)

11/17/2022

(Date)

### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Linda Moore	X			
Marc Lippman	X			
Marc Platizky				X
Steve Kurs	X			
Len Millner	X			
Mike Shiffman (Alternate)				
Vacant (Alternate)				

**2022 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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

1. Complete a brief statement on the Fiscal Year 2022 proposed Annual Budget and make comparison to the Fiscal Year 2021 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

See Attached

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

See Attached

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

See Attached

# 2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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

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

N/A

5. The proposed budget must not reflect an anticipated deficit from 2022 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

N/A

(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?

# 2022 AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2022 to November 30, 2023

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

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 rate structure, if applicable. (If no changes to fees or rates, indicate answer as "**Rates Are Staying The Same**").

Water and Wastewater user fees have not changed since the submissions of the 2021-2022 budget.

Rates are being reviewed as part of our capital program and will be adjusted when needed.

Connection fee schedule was changed and will be effective on 10/01/2022 – copy attached.



# AUTHORITY CONTACT INFORMATION

## 2022

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

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

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

<b>Chief Executive Officer*</b>	Richard Brand		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	609-443-6000 x 7600	<b>Fax:</b>	609-443-3928
<b>E-mail:</b>	<a href="mailto:rbrand@eastwindsormua.com">rbrand@eastwindsormua.com</a>		

<b>Chief Financial Officer*</b>	Ronald A Ghrist		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	609-443-6000	<b>Fax:</b>	609-443-3928
<b>E-mail:</b>	<a href="mailto:raghrist@eastwindsormua.com">raghrist@eastwindsormua.com</a>		

<b>Name of Auditor:</b>	Digosh B. Patel		
<b>Name of Firm:</b>	Mercadien		
<b>Address:</b>	PO Box 7648		
<b>City, State, Zip:</b>	Princeton	NJ	08543
<b>Phone: (ext.)</b>	609-689-2326	<b>Fax:</b>	609-389-9720
<b>E-mail:</b>	<a href="mailto:dpatel@mercadien.com">dpatel@mercadien.com</a>		



# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## East Windsor Municipal Utilities Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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

55

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

\$ 2,181,796.00

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

5

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

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

2

(Maximum is 2)

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

N/A

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

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

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

No

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

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

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

No

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

No

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

No

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

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

No

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

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

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

East Windsor Municipal Utilities Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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

No

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

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

Yes

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

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

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

No

No

No

No

No

No

No

No

No

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

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

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).*

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

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

Yes

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

No

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

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

No

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

# **AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)**

East Windsor Municipal Utilities Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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

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

# **AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)**

East Windsor Municipal Utilities Authority

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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

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

## **East Windsor Municipal Utilities Authority**

**FISCAL YEAR: December 01, 2022 to November 30, 2023**

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

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

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

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

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

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

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

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

**Reportable Compensation** (Use the most recent W-2 available): The aggregate compensation that is reported (or required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year.

East Windsor Municipal Utilities Authority  
For the Period December 01, 2022 to November 30, 2023

				Position	Reportable Compensation from Authority (W-2/ 1099)							Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
		Average Hours per Week Dedicated to Position	Highest Compensated		Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)					
Name	Title		Commissioner	Officer	Key Employee								
1 Moore, L	Chairwoman	20	X	X			\$ 1,700.00			\$ 162.00	\$ 1,862.00		
2 Lipman, M	V. Chair	2	X	X			\$ -			\$ -	\$ -		
3 Platzki, M	Member	2	X	X			\$ 1,600.00			\$ -	\$ 1,600.00		
4 Kurs, S	Member	2	X	X			\$ 1,600.00			\$ 152.00	\$ 1,752.00		
5 Millner, L	Member	2	X	X			\$ 1,600.00			\$ 152.00	\$ 1,752.00		
6 Shifman, M	Alternate	2	X	X			\$ 1,600.00			\$ 152.00	\$ 1,752.00		
7 Brand, R	CEO	40			X	X	\$ 212,109.00			\$ 28,460.00	\$ 240,569.00		
8 Wolverton, C	Operation Manager	40			X	X	\$ 159,623.00	\$ 7,600.00		\$ 15,165.00	\$ 182,388.00		
9 Ghrist, R	CFO	25	X				\$ 82,970.00	\$ 9,655.00		\$ 7,882.00	\$ 100,507.00		
10 Mackie, J	Asst. Operation Mgr.	40			X	X	\$ 100,300.00			\$ 23,570.00	\$ 123,870.00		
11										\$ -	\$ -		
12										\$ -	\$ -		
13										\$ -	\$ -		
14										\$ -	\$ -		
15										\$ -	\$ -		
16										\$ -	\$ -		
17										\$ -	\$ -		
18										\$ -	\$ -		
19										\$ -	\$ -		
20										\$ -	\$ -		
21										\$ -	\$ -		
22										\$ -	\$ -		
23										\$ -	\$ -		
24										\$ -	\$ -		
25										\$ -	\$ -		
26										\$ -	\$ -		
27										\$ -	\$ -		
28										\$ -	\$ -		
29										\$ -	\$ -		
30										\$ -	\$ -		
31										\$ -	\$ -		
32										\$ -	\$ -		
33										\$ -	\$ -		
34										\$ -	\$ -		
35										\$ -	\$ -		
Total:							\$ 563,102.00	\$ -	\$ 17,255.00	\$ 75,695.00	\$ 656,052.00		

# Schedule of Health Benefits - Detailed Cost Analysis

East Windsor Municipal Utilities Authority

For the Period: December 01, 2022 to November 30, 2023

If no health benefits, check this box: ☐

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	12	13,880.00	166,560.00	12	11,283.00	135,396.00	31,164.00	23.0%
Parent & Child	1	19,560.00	19,560.00	1	15,875.00	15,875.00	3,685.00	23.2%
Employee & Spouse (or Partner)	5	28,785.00	143,925.00	5	23,450.00	117,250.00	26,675.00	22.8%
Family	11	38,901.00	427,911.00	9	32,175.00	289,575.00	138,336.00	47.8%
Employee Cost Sharing Contribution (enter as negative - )			(63,200.00)			(78,000.00)	14,800.00	-19.0%
Subtotal	29		694,756.00	27		480,096.00	214,660.00	44.7%
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	-
Parent & Child			-			-	-	-
Employee & Spouse (or Partner)			-			-	-	-
Family			-			-	-	-
Employee Cost Sharing Contribution (enter as negative - )							-	-
Subtotal			-			-	-	-
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	-
Parent & Child			-			-	-	-
Employee & Spouse (or Partner)			-			-	-	-
Family			-			-	-	-
Employee Cost Sharing Contribution (enter as negative - )							-	-
Subtotal			-			-	-	-
<b>GRAND TOTAL</b>	<b>29</b>		<b>694,756.00</b>	<b>27</b>		<b>480,096.00</b>	<b>214,660.00</b>	<b>44.7%</b>

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

**East Windsor Municipal Utilities Authority**  
**For the Period: December 01, 2022 to November 30, 2023**

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

If no accumulated absences, check this box: ☐

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Brand, R Jr	3.37	\$ 809.68		X	
Brand, R Sr	284.8	\$ 128,974.08		X	
Oliva, D	58.14	\$ 5,725.00		X	
Pretz, N	30.83	\$ 3,490.25		X	
Pretz, S	9.1	\$ 1,246.09		X	
Pruitt, R	15.87	\$ 1,818.55		X	
Rodriguez, L	18.67	\$ 1,797.40		X	
Ruiz, Kilber	2.26	\$ 162.97		X	
<b>Total liability for accumulated compensated absences at per most recent audit (this page only)</b>		<b>\$ 144,024.02</b>			



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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit		Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Brown, David		1.5	\$ 115.50		X	
Brown, Donnie		23.38	\$ 2,190.00		X	
Brown, Mike		8.03	\$ 1,206.19		X	
Dzurinko, J		114.06	\$ 13,553.19		X	
Gordon, W		0	\$ -		X	
Larocca, A		0	\$ -		X	
Leuck, S		12.78	\$ 1,398.40		X	
Mackie, J		50.81	\$ 12,355.32		X	
Moyer, T		12.63	\$ 1,090.00		X	
Nunes, M		4.93	\$ 732.25		X	
Savoia, J		38.31	\$ 7,411.32		X	
Towlinski, G		2	\$ 267.04		X	
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$	40,319.21			

**East Windsor Municipal Utilities Authority**  
**For the Period: December 01, 2022 to November 30, 2023**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Donelson, S	14.56	\$ 1,198.73		X	
Flynn, B	0	\$ -		X	
Jahn, B	0	\$ -		X	
Laurendeau, B	1	\$ 87.52		X	
Mastellone, M	0	\$ -		X	
Perez, A	4.8	\$ 498.32		X	
Pietrefesa, N	0	\$ -		X	
Roehr, D	64.03	\$ 12,499.62		X	
Schreck, J	6.81	\$ 767.36		X	
Sharma, N	221.09	\$ 27,917.46		X	
Tindall, N	527.03	\$ 38,114.72		X	
Warren, B	0	\$ -		X	
Wehrhahn, R	10.31	\$ 1,359.76		X	
Wolverton, C	128.84	\$ 17,039.69		X	
Wu, Lisa	9.38	\$ 2,287.50		X	
Zujkowski, D	2	\$ 403.84		X	
<b>Total liability for accumulated compensated absences at per most recent audit (this page only)</b>		<b>\$ 102,174.52</b>			











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

Page N-6 (Totals)





**2022 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

# SUMMARY

East Windsor Municipal Utilities Authority  
For the Period: December 01, 2022 to November 30, 2023

	FY 2022 Proposed Budget					FY 2021 Adopted Budget	Total All Operations	All Operations	All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Wastewater	N/A	N/A	N/A							
<b>REVENUES</b>												
Total Operating Revenues	\$ 3,522,705	\$ 5,299,615	\$ -	\$ -	\$ -	\$ 8,047,502	\$ 8,822,320	\$ 8,047,502	\$ 774,818	9.6%		
Total Non-Operating Revenues	4,000	4,000	-	-	-	15,000	8,000	15,000	(7,000)	-46.7%		
Total Anticipated Revenues	3,526,705	5,303,615	-	-	-	8,062,502	8,830,320	8,062,502	767,818	9.5%		
<b>APPROPRIATIONS</b>												
Total Administration	624,850	624,850	-	-	-	1,207,650	1,249,700	1,207,650	42,050	3.5%		
Total Cost of Providing Services	2,242,625	3,460,850	-	-	-	5,192,200	5,703,475	5,192,200	511,275	9.8%		
Total Principal Payments on Debt Service in Lieu of Depreciation	-	1,165,912	-	-	-	1,133,491	1,165,912	1,133,491	32,421	2.9%		
Total Operating Appropriations	2,867,475	5,251,612	-	-	-	7,533,341	8,119,087	7,533,341	585,746	7.8%		
Total Interest Payments on Debt	-	6,850	-	-	-	17,685	6,850	17,685	(10,835)	-61.3%		
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	#DIV/0!		
Total Non-Operating Appropriations	-	6,850	-	-	-	17,685	6,850	17,685	(10,835)	-61.3%		
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!		
Total Appropriations and Accumulated Deficit	2,867,475	5,258,462	-	-	-	7,551,026	8,125,937	7,551,026	574,911	7.6%		
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	162,191	-	162,191	(162,191)	-100.0%		
Net Total Appropriations	2,867,475	5,258,462	-	-	-	7,388,835	8,125,937	7,388,835	737,102	10.0%		
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ 659,230	\$ 45,153	\$ -	\$ -	\$ -	\$ 673,667	\$ 704,383	\$ 673,667	\$ 30,716	4.6%		

**East Windsor Municipal Utilities Authority**  
For the Period: December 01, 2022 to November 30, 2023

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# Prior Year Adopted Revenue Schedule

East Windsor Municipal Utilities Authority

## FY 2021 Adopted Budget

	Water	Wastewater	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	2,913,520	3,618,400					\$ 6,531,920
Business/Commercial	246,480	521,600					768,080
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	3,160,000	4,140,000	-	-	-	-	7,300,000
<i>Connection Fees</i>							
Residential	84,502	221,990					306,492
Business/Commercial	17,790	37,920					55,710
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	102,292	259,910	-	-	-	-	362,202
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Delinquent Fees	11,600	17,400					29,000
Lab Fees	-	-					-
Miscellaneous Income	101,800	250,300					352,100
Other Fees	2,100	2,100					4,200
							-
							-
							-
							-
							-
							-
Total Other Revenue	115,500	269,800	-	-	-	-	385,300
Total Operating Revenues	3,377,792	4,669,710	-	-	-	-	8,047,502
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
							-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	7,500	7,500					15,000
Penalties							-
Other							-
Total Interest	7,500	7,500	-	-	-	-	15,000
Total Non-Operating Revenues	7,500	7,500	-	-	-	-	15,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 3,385,292</b>	<b>\$ 4,677,210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,062,502</b>

# Appropriations Schedule

East Windsor Municipal Utilities Authority  
For the Period: December 01, 2022 to November 30, 2023

FY 2022 Proposed Budget							FY 2021 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	\$ 341,275	\$ 341,275					\$ 682,550	\$ 695,300	\$ (12,750)	-1.8%
Fringe Benefits	157,700	157,700					315,400	272,000	43,400	16.0%
Total Administration - Personnel	498,975	498,975	-	-	-	-	997,950	967,300	30,650	3.2%
Administration - Other (List)										
Contracted Services	74,100	74,100					148,200	145,100	3,100	2.1%
Utilities	11,100	11,100					22,200	20,500	1,700	8.3%
Insurance	20,100	20,100					40,200	30,850	9,350	30.3%
Supplies	10,750	10,750					21,500	20,000	1,500	7.5%
Miscellaneous Administration*	9,825	9,825					19,650	23,900	(4,250)	-17.8%
Total Administration - Other	125,875	125,875	-	-	-	-	251,750	240,350	11,400	4.7%
Total Administration	624,850	624,850	-	-	-	-	1,249,700	1,207,650	42,050	3.5%
Cost of Providing Services - Personnel										
Salary & Wages	793,775	1,151,250					1,945,025	1,756,800	188,225	10.7%
Fringe Benefits	486,800	630,900					1,117,700	943,200	174,500	18.5%
Total COPS - Personnel	1,280,575	1,782,150	-	-	-	-	3,062,725	2,700,000	362,725	13.4%
Cost of Providing Services - Other (List)										
See F-4a Appropriation Detail	962,050	1,678,700					2,640,750	2,492,200	148,550	6.0%
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	962,050	1,678,700	-	-	-	-	2,640,750	2,492,200	148,550	6.0%
Total Cost of Providing Services	2,242,625	3,460,850	-	-	-	-	5,703,475	5,192,200	511,275	9.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	1,165,912	-	-	-	-	1,165,912	1,133,491	32,421	2.9%
Total Operating Appropriations	2,867,475	5,251,612	-	-	-	-	8,119,087	7,533,341	585,746	7.8%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	-	6,850	-	-	-	-	6,850	17,685	(10,835)	-61.3%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	-	#DIV/0!
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	-	6,850	-	-	-	-	6,850	17,685	(10,835)	-61.3%
TOTAL APPROPRIATIONS	2,867,475	5,258,462	-	-	-	-	8,125,937	7,551,026	574,911	7.6%
ACCUMULATED DEFICIT										
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	2,867,475	5,258,462	-	-	-	-	-	-	-	#DIV/0!
UNRESTRICTED NET POSITION UTILIZED	2,867,475	5,258,462	-	-	-	-	8,125,937	7,551,026	574,911	7.6%
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	162,191	(162,191)	-100.0%
TOTAL NET APPROPRIATIONS	\$ 2,867,475	\$ 5,258,462	\$ -	\$ -	\$ -	\$ -	\$ 8,125,937	\$ 7,388,835	\$ 737,102	10.0%

\* 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 \$ 143,373.75 \$ 262,580.60 \$ - \$ - \$ - \$ - \$ 405,954.35



