

Fiscal Year

Start Year

2024

—

End Year

2025

Authority Budget of:
East Windsor Municipal Utilities Authority

State Filing Year

2025

For the Period: ***December 1, 2024*** to ***November 30, 2025***

<https://eastwindsormua.com/>

Authority Web Address



Division of Local Government Services

**2025 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2025

East Windsor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: December 01, 2024 to November 30, 2025

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: Christine Lapicchi Date: 2/28/2025

2025 PREPARER'S CERTIFICATION

East Windsor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: December 01, 2024 to November 30, 2025

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

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

Preparer's Signature:	cfo@eastwindsormua.com
Name:	Megan P. Thompson
Title:	Chief Finance Officer
Address:	7 Wiltshire Drive East Windsor, NJ 08520
Phone Number:	609-443-6000
Fax Number:	609-443-3928
E-mail Address:	cfo@eastwindsormua.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	https://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:	<u>rbrand@eastwindsormua.com</u>

2025 APPROVAL CERTIFICATION

East Windsor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: December 01, 2024 to November 30, 2025

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. 5:31-2.3, on September 19, 2024.

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

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

2025 AUTHORITY BUDGET RESOLUTION

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2024 to November 30, 2025

WHEREAS, the Annual Budget for East Windsor Municipal Utilities Authority for the fiscal year beginning December 01, 2024 and ending November 30, 2025 has been presented before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of September 19, 2024; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$9,890,791.00, Total Appropriations including any Accumulated Deficit, if any, of \$8,711,483.00, 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 \$43,674,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$309,000.00; 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 19, 2024 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, 2024 and ending November 30, 2025, is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the East Windsor Municipal Utilities Authority will consider the Annual Budget and Capital Budget/Program for Adoption on November 21, 2024.

mplatizky@aol.com

(Secretary's Signature)

9/19/2024

(Date)

Governing Body Recorded Vote

[illegible]

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2025 ADOPTION CERTIFICATION

East Windsor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: December 01, 2024 to November 30, 2025

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the East Windsor Municipal Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on February 20, 2025.

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

2025 ADOPTED BUDGET RESOLUTION

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2024 to November 30, 2025

WHEREAS, the Annual Budget and Capital Budget/Program for the East Windsor Municipal Utilities Authority for the fiscal year beginning December 01, 2024 and ending November 30, 2025 has been presented for adoption before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of February 20, 2025; 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 \$9,890,791.00, Total Appropriations, including any Accumulated Deficit, if any, of \$8,711,483.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$43,674,000.00 and Total Unrestricted Net Position Utilized of \$309,000.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the East Windsor Municipal Utilities Authority at an open public meeting held on February 20, 2025 that the Annual Budget and Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning December 01, 2024 and ending November 30, 2025 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

(Secretary's Signature)

2/20/2025

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Linda Moore	X			
Marc Lippman	X			
Marc Platizky	X			
Steven Kurs	X			
Lewis Meixler	X			
Matthew Kohut (Alternate)	X			
Vacant (Alternate)				

**2025 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2024 to November 30, 2025

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 2025 proposed Annual Budget and make comparison to the Fiscal Year 2024 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.

The 2024-2025 buget revenues projected to increase \$1,643,045 (20%) when compared to the 2023-2024 budget revenues. Service charges are projected to increase \$1,660,792 (23%). The projected billings for 2024-2025 budget year are \$8,917,016. The driver of these increases is rate increase for water and wastewater, which was adopted by the Board at the meeting on 2/20/25.

Administration

Salary & wages increased 11% driven by annual increases, addition of a part-time employee, and transition from part-time to full-time CFO. Fringe benefits increased 21% driven by anticipated increases to medical insurance (SHBP). Insurance increased 21% driven by anticipated increases to multi-peril insurance. Supplies increased 25% driven by IT supplies previously budgeted under contracted services.

Cost of Providing Services

Fringe benefits increased 29% driven by anticipated increases to medical insurance (SHBP). Contracted services increased 14% due to professional support (tree work) and increased costs associated with sludge hauling. Repairs & maintenance increased 17% due to anticipated repairs at water wells, booster station, and sewage treatment plant. Insurance increased 22% driven by anticipated increases to multi-peril insurance. Materials & supplies increased 25% driven by increased cost of chemicals, particularly Aluminum and Magnesium Hydroxide.

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

Most of the growth in East Windsor Township in recent years has been in the commercial sector. There are currently several large residential developments and some commercial projects far into the approval process with both the Township and the Authority and construction is expected to start in the near future.

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.

The 2024-2025 operating budget does not utilize the Authority's Unrestricted Net Position. The proposed capital budget, however, does utilize \$309,000 of the Authority's Unrestricted Net Position. 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 adjustments that may be needed to fund the capital program.

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2024 to November 30, 2025

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.)

Not applicable.

5. The proposed budget must not reflect an anticipated deficit from 2024 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.

Not applicable.

(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?

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2024 to November 30, 2025

Answer the question below using the space provided.

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

Attached is the rate schedule effective 3/1/25, which was adopted by the Board on 2/20/25. The prior rate schedule was in effect since December 2012 (water) and December 2001 (wastewater).

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2025

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:	Megan P. Thompson		
Preparer's Address:	7 Wiltshire Drive		
City, State, Zip:	East Windsor	NJ	08520
Phone: (ext.)	609-443-6000	Fax:	609-443-3928
E-mail:	cfo@eastwindsormua.com		

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

Chief Financial Officer*	Megan P. Thompson		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	609-443-6000	Fax:	609-443-3928
E-mail:	cfo@eastwindsormua.com		

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2024 to November 30, 2025

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

52

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:

\$ 2,305,371.07

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, 2024 to November 30, 2025

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?

No

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

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

No

If "yes", provide explanation including amount paid.

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

No

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2024 to November 30, 2025

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, 2024 to November 30, 2025

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

Questionnaire #9:

All employees have an annual performance evaluation completed by their supervisor. The Executive Director utilizes a point system to determine compensation within guidelines established by the Authority's Board during annual budget discussions. The Authority's Board determines the Executive Director's compensation annually.

Questionnaire #11

Travel expenses for Richard Brand, Executive Director

AEA NJ Conference - Atlantic City, NJ: \$176.71

AWWA NJ Conference - Atlantic City, NJ: \$260.03

Travel expenses for Darren Zujkowski, Wastewater Superintendent

NJWEA Conference - Atlantic City: \$148.37

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

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2024 to November 30, 2025

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, 2024 to November 30, 2025

Name	Title	Average Hours per Week Dedicated to Position	Position				Reportable Compensation from Authority (W-2/ 1099)			Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
			Commissioner	Key Employee Officer	Highest Compensated Former		Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1 Linda Moore	Chairperson	20	X				\$ 1,700.00	\$ -	\$ -	\$ 127.52	\$ 1,827.52
2 Marc Lippman	Vice Chairperson	2	X				\$ -	\$ -	\$ -	\$ -	\$ -
3 Marc Platizky	Member	2	X				\$ 1,600.00	\$ -	\$ -	\$ 120.00	\$ 1,720.00
4 Steven Kurs	Member	2	X				\$ 1,600.00	\$ -	\$ -	\$ 120.00	\$ 1,720.00
5 Lewis Meixler (appointed 2024)	Member	2	X				\$ -	\$ -	\$ -	\$ -	\$ -
Matthew Kohut (appointed 2024)	Alternate Member	2	X				\$ -	\$ -	\$ -	\$ -	\$ -
7 Richard Brand	Executive Director	40		X	X		\$ 232,911.44		\$ 5,000.00	\$ 16,581.80	\$ 254,493.24
8 Anthony Palombi	Water Superintendent	40		X			\$ 94,600.89		\$ -	\$ 8,034.24	\$ 102,635.13
9 Darren Zujkowski	Wastewater Superintendent	40		X			\$ 96,859.38		\$ 5,000.00	\$ 8,262.48	\$ 110,121.86
Megan Thompson (appointed 2024)	Chief Finance Officer	40		X			\$ -	\$ -	\$ -	\$ -	\$ -
11 Ronald Ghrist	Chief Finance Officer	24		X			\$ 88,746.12		\$ -	\$ 6,667.44	\$ 95,413.56
12										\$ -	\$ -
13										\$ -	\$ -
14										\$ -	\$ -
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27										\$ -	\$ -
28										\$ -	\$ -
29										\$ -	\$ -
30										\$ -	\$ -
31										\$ -	\$ -
32										\$ -	\$ -
33										\$ -	\$ -
34										\$ -	\$ -
35										\$ -	\$ -
Total:							\$ 518,017.83	\$ -	\$ 10,000.00	\$ 39,913.48	\$ 567,931.31

Schedule of Health Benefits - Detailed Cost Analysis

East Windsor Municipal Utilities Authority

For the Period: December 01, 2024 to November 30, 2025

If no health benefits, check this box: ☐

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	14	17,827.13	249,579.77	15	13,477.09	202,156.35	47,423.42	23.5%
Parent & Child	1	31,241.42	31,241.42	1	26,245.72	26,245.72	4,995.70	19.0%
Employee & Spouse (or Partner)	5	36,460.35	182,301.73	6	21,644.74	129,868.44	52,433.29	40.4%
Family	12	49,130.72	589,568.66	12	35,625.90	427,510.80	162,057.86	37.9%
Employee Cost Sharing Contribution (enter as negative -)			(233,297.16)			(165,649.59)	(67,647.57)	40.8%
Subtotal	32		819,394.42	34		620,131.72	199,262.70	32.1%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal			-			-	-	
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal			-			-	-	
GRAND TOTAL	32		819,394.42	34		620,131.72	199,262.70	32.1%

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
ACCUMULATED ABSENCE LIABILITY

If no accumulated absences, check this box: ☐

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
Accounts Payable/Payroll	1.07	\$92.40	-	\$0.00								X	
Accounts Receivable/Administrative Assistant	1.33	\$111.30	-	\$0.00								X	
Administrative Assistant	0.03	\$4.81	-	\$0.00								X	
Assistant Foreman Sewer Collections	2.50	\$220.57	1.07	\$188.32								X	
Assistant Superintendent Wastewater Treatment	54.37	\$9,571.93	3.20	\$1,126.80								X	
Assistant Water Maintenance Foreman	5.33	\$643.00	24.53	\$5,915.60								X	
Business Development Director	0.60	\$80.60	-	\$0.00								X	
CFO	0.11	\$29.20	-	\$0.00								X	
Executive Director	110.83	\$15,000.00	178.13	\$141,175.12									X
Facility Maintenance & Safety Officer	2.03	\$282.66	3.87	\$1,075.03								X	
Facility Maintenance Superintendent	501.17	\$15,000.00	116.80	\$37,650.48								X	
Inspector	41.30	\$3,901.30	4.27	\$806.08								X	
IT/GIS	0.73	\$77.44	-	\$0.00								X	
Lab Manager	25.93	\$4,142.85	8.53	\$2,726.40								X	
Lab Technician I	2.40	\$302.85	4.13	\$1,043.15								X	
Lab Technician I	5.33	\$673.00	4.27	\$1,076.80								X	
Lab Technician II	69.00	\$15,000.00	33.10	\$10,056.61								X	
Sewer Collections Laborer	1.07	\$86.00	5.33	\$860.00								X	
Sewer Collections Laborer	4.23	\$341.31	1.73	\$279.50								X	
Sewer Collections Laborer	1.67	\$131.25	5.33	\$840.00								X	
Sewer Collections Superintendent	4.43	\$703.24	-	\$0.00								X	
Wastewater Maintenance Laborer	6.10	\$540.99	1.07	\$189.20								X	
Wastewater Plant Operator	9.73	\$1,228.23	5.33	\$1,346.00								X	
Wastewater Plant Operator	8.67	\$937.63	6.40	\$1,384.80								X	
Wastewater Plant Operator	0.10	\$7.05	3.90	\$549.90								X	
Wastewater Treatment Superintendent	23.47	\$4,660.48	5.33	\$2,118.40								X	
Water Maintenance Foreman	6.87	\$767.61	2.63	\$588.75								X	
Water Maintenance Laborer	4.30	\$298.31	1.07	\$148.00								X	
Water Maintenance Laborer	2.13	\$152.32	4.00	\$571.20								X	
Water Maintenance Laborer	7.63	\$572.50	5.33	\$800.00								X	
Water Maintenance Laborer	12.80	\$1,199.52	-	\$0.00								X	
Water Maintenance Superintendent	2.17	\$390.65	-	\$0.00								X	
TOTALS (THIS PAGE ONLY)	919.43	\$77,150.99	429.37	\$212,516.14	-	\$0.00	-	\$0.00	-	\$0.00			

East Windsor Municipal Utilities Authority ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
Water Maintenance Trainee	-	\$0.00	-	\$0.00								X	
Water Maintenance Trainee	1.07	\$76.00	-	\$0.00								X	
Water Maintenance Trainee	3.73	\$273.00	-	\$0.00								X	
Water Treatment Operator	105.70	\$11,566.22	11.37	\$2,487.60								X	
Water Treatment Operator	10.50	\$793.80	-	\$0.00								X	
Water Treatment Operator	0.60	\$54.88	6.73	\$1,231.70								X	
Water Treatment Superintendent	8.90	\$1,718.81	13.83	\$5,343.13								X	
TOTALS (THIS PAGE ONLY)	130.50	\$14,482.71	31.93	\$9,062.42	-	\$0.00	-	\$0.00	-	\$0.00			

East Windsor Municipal Utilities Authority ACCUMULATED ABSENCE LIABILITY

[illegible]

East Windsor Municipal Utilities Authority ACCUMULATED ABSENCE LIABILITY

[illegible]

Schedule of Shared Service Agreements

East Windsor Municipal Utilities Authority

For the Period: December 01, 2024 to November 30, 2025

If no shared services, check this box: ☐

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement		Amount to be Received by/ Paid from Authority
				Effective Date	Agreement End Date	
East Windsor Municipal Utilities Authority	Cranbury Township	Maintenance of pump stations and sewer collection system	Effective 1/1/2016	1/1/2024	12/31/2024	\$ 161,770

Schedule of Shared Service Agreements (Cont.)

East Windsor Municipal Utilities Authority

For the Period: December 01, 2024 to November 30, 2025

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

[illegible]

**2025 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

East Windsor Municipal Utilities Authority
For the Period: December 01, 2024 to November 30, 2025

	<i>FY 2025 Proposed Budget</i>							<i>FY 2024 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
REVENUES										
Total Operating Revenues	\$ 3,997,090	\$ 5,593,701	\$ -	\$ -	\$ -	\$ -	\$ 9,590,791	\$ 7,922,746	\$ 1,668,045	21.1%
Total Non-Operating Revenues	150,000	150,000	-	-	-	-	300,000	325,000	(25,000)	-7.7%
Total Anticipated Revenues	4,147,090	5,743,701	-	-	-	-	9,890,791	8,247,746	1,643,045	19.9%
APPROPRIATIONS										
Total Administration	712,938	712,938	-	-	-	-	1,425,875	1,263,600	162,275	12.8%
Total Cost of Providing Services	2,804,995	4,423,970	-	-	-	-	7,228,965	6,393,382	835,583	13.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	51,530	-	-	-	-	51,530	48,530	3,000	6.2%
Total Operating Appropriations	3,517,933	5,188,438	-	-	-	-	8,706,370	7,705,512	1,000,858	13.0%
Total Interest Payments on Debt	-	5,113	-	-	-	-	5,113	5,113	-	
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	-	5,113	-	-	-	-	5,113	5,113	-	
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	3,517,933	5,193,551	-	-	-	-	8,711,483	7,710,625	1,000,858	13.0%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	3,517,933	5,193,551	-	-	-	-	8,711,483	7,710,625	1,000,858	13.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ 629,158	\$ 550,151	\$ -	\$ -	\$ -	\$ -	\$ 1,179,308	\$ 537,121	\$ 642,187	119.6%

East Windsor Municipal Utilities Authority
For the Period: December 01, 2024 to November 30, 2025

Page F-2

Prior Year Adopted Revenue Schedule

East Windsor Municipal Utilities Authority

FY 2024 Adopted Budget

	Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	2,818,131	3,670,495					\$ 6,488,626
Business/Commercial	238,441	529,157					767,598
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	3,056,572	4,199,652	-	-	-	-	7,256,224
<i>Connection Fees</i>							
Residential	49,040	150,880					199,920
Business/Commercial	15,350	33,150					48,500
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	64,390	184,030	-	-	-	-	248,420
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Delinquent Fees	15,000	23,000					38,000
Miscellaneous Income	107,500	264,102					371,602
Other Fees	7,900	600					8,500
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	130,400	287,702	-	-	-	-	418,102
Total Operating Revenues	3,251,362	4,671,384	-	-	-	-	7,922,746
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	162,500	162,500					325,000
Penalties							-
Other							-
Total Interest	162,500	162,500	-	-	-	-	325,000
Total Non-Operating Revenues	162,500	162,500	-	-	-	-	325,000
TOTAL ANTICIPATED REVENUES	\$ 3,413,862	\$ 4,833,884	\$ -	\$ -	\$ -	\$ -	\$ 8,247,746

Appropriations Schedule

East Windsor Municipal Utilities Authority
For the Period: December 01, 2024 to November 30, 2025

	FY 2025 Proposed Budget						FY 2024 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 403,150	\$ 403,150					\$ 806,300	\$ 726,300	\$ 80,000 11.0%
Fringe Benefits	181,413	181,413					362,825	300,700	62,125 20.7%
Total Administration - Personnel	584,563	584,563	-	-	-	-	1,169,125	1,027,000	142,125 13.8%
<i>Administration - Other (List)</i>									
Contracted Services	67,150	67,150					134,300	128,850	5,450 4.2%
Utilities	12,200	12,200					24,400	23,600	800 3.4%
Insurance	24,300	24,300					48,600	40,200	8,400 20.9%
Supplies	15,250	15,250					30,500	24,500	6,000 24.5%
Miscellaneous Administration*	9,475	9,475					18,950	19,450	(500) -2.6%
Total Administration - Other	128,375	128,375	-	-	-	-	256,750	236,600	20,150 8.5%
Total Administration	712,938	712,938	-	-	-	-	1,425,875	1,263,600	162,275 12.8%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	991,500	1,338,000					2,329,500	2,229,832	99,668 4.5%
Fringe Benefits	613,495	788,220					1,401,715	1,087,600	314,115 28.9%
Total COPS - Personnel	1,604,995	2,126,220	-	-	-	-	3,731,215	3,317,432	413,783 12.5%
<i>Cost of Providing Services - Other (List)</i>									
See F-4a Appropriation Detail	1,139,350	2,252,550					3,391,900	2,979,400	412,500 13.8%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous COPS*	60,650	45,200					105,850	96,550	9,300 9.6%
Total COPS - Other	1,200,000	2,297,750	-	-	-	-	3,497,750	3,075,950	421,800 13.7%
Total Cost of Providing Services	2,804,995	4,423,970	-	-	-	-	7,228,965	6,393,382	835,583 13.1%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	51,530	-	-	-	-	51,530	48,530	3,000 6.2%
Total Operating Appropriations	3,517,933	5,188,438	-	-	-	-	8,706,370	7,705,512	1,000,858 13.0%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	-	5,113	-	-	-	-	5,113	5,113	- 0.0%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation							-	-	#DIV/0!
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	-	5,113	-	-	-	-	5,113	5,113	- 0.0%
TOTAL APPROPRIATIONS	3,517,933	5,193,551	-	-	-	-	8,711,483	7,710,625	1,000,858 13.0%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	3,517,933	5,193,551	-	-	-	-	8,711,483	7,710,625	1,000,858 13.0%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 3,517,933	\$ 5,193,551	\$ -	\$ -	\$ -	\$ -	\$ 8,711,483	\$ 7,710,625	\$ 1,000,858 13.0%

* 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 \$ 175,896.63 \$ 259,421.88 \$ - \$ - \$ - \$ - \$ 435,318.50

Prior Year Adopted Appropriations Schedule

East Windsor Municipal Utilities Authority

FY 2024 Adopted Budget

	Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 363,150	\$ 363,150					\$ 726,300
Fringe Benefits	150,350	150,350					300,700
Total Administration - Personnel	513,500	513,500	-	-	-	-	1,027,000
<i>Administration - Other (List)</i>							
Contracted Services	64,425	64,425					128,850
Utilities	11,800	11,800					23,600
Insurance	20,100	20,100					40,200
Supplies	12,250	12,250					24,500
Miscellaneous Administration*	9,725	9,725					19,450
Total Administration - Other	118,300	118,300	-	-	-	-	236,600
Total Administration	631,800	631,800	-	-	-	-	1,263,600
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	871,499	1,358,332					2,229,832
Fringe Benefits	439,800	647,800					1,087,600
Total COPS - Personnel	1,311,299	2,006,132	-	-	-	-	3,317,432
<i>Cost of Providing Services - Other (List)</i>							
See F-5 Appropriation Detail	1,029,250	1,950,150					2,979,400
							-
							-
							-
Miscellaneous COPS*	51,350	45,200					96,550
Total COPS - Other	1,080,600	1,995,350	-	-	-	-	3,075,950
Total Cost of Providing Services	2,391,899	4,001,482	-	-	-	-	6,393,382
Total Principal Payments on Debt Service in Lieu of Depreciation	-	48,530	-	-	-	-	48,530
Total Operating Appropriations	3,023,699	4,681,812	-	-	-	-	7,705,512
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	-	5,113	-	-	-	-	5,113
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	-	5,113	-	-	-	-	5,113
TOTAL APPROPRIATIONS	3,023,699	4,686,925	-	-	-	-	7,710,625
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	3,023,699	4,686,925	-	-	-	-	7,710,625
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 3,023,699	\$ 4,686,925	\$ -	\$ -	\$ -	\$ -	\$ 7,710,625

* 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 \$ 151,184.97 \$ 234,090.61 \$ - \$ - \$ - \$ - \$ 385,275.58

Debt Service Schedule - Principal

East Windsor Municipal Utilities Authority

If Authority has no debt, check this box: ☐

		Fiscal Year Ending in								
	Date of Local Finance Board Approval	2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	Total Principal Outstanding
Water										
None		\$ -								\$ -
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Wastewater										
NJEIT (2010)		48,530	51,530	51,530	52,530	52,530	55,530			263,650
										-
										-
Total Principal		48,530	51,530	51,530	52,530	52,530	55,530	-	-	263,650
Operation #3										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #4										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #5										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #6										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 48,530	\$ 51,530	\$ 51,530	\$ 52,530	\$ 52,530	\$ 55,530	\$ -	\$ -	\$ 263,650

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			

Debt Service Schedule - Principal (Detail Page)

East Windsor Municipal Utilities Authority

Fiscal Year Ending in

[illegible]

Debt Service Schedule - Interest

East Windsor Municipal Utilities Authority

If Authority has no debt, check this box: ☐

		<i>Fiscal Year Ending in</i>								Total Interest Payments Outstanding
		2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	
<i>Water</i>										
None										\$ -
										-
										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
<i>Wastewater</i>										
NJEIT (2010)		6,800	6,800	4,588	3,500	2,300	1,080			18,268
		(1,687)	(1,687)	(1,687)	(1,687)	(2,000)	(961)			(8,022)
										-
Total Interest Payments		5,113	5,113	2,901	1,813	300	119	-	-	10,246
<i>Operation #3</i>										
										-
										-
										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
										-
										-
										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
										-
										-
										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
										-
										-
										-
Total Interest Payments		-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS		\$ 5,113	\$ 5,113	\$ 2,901	\$ 1,813	\$ 300	\$ 119	\$ -	\$ -	\$ 10,246

East Windsor Municipal Utilities Authority

[illegible]

Net Position Reconciliation

East Windsor Municipal Utilities Authority

For the Period: December 01, 2024 to November 30, 2025

FY 2025 Proposed Budget

	Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 27,345,794	\$ 36,249,076					\$ 63,594,870
Less: Invested in Capital Assets, Net of Related Debt (1)	23,609,726	32,603,909					56,213,635
Less: Restricted for Debt Service Reserve (1)	-	3,989					3,989
Less: Other Restricted Net Position (1)	623,469	860,681					1,484,150
Total Unrestricted Net Position (1)	3,112,599	2,780,497	-	-	-	-	5,893,096
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,764,246	2,338,651					4,102,897
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	(547,374)	(1,755,116)					(2,302,490)
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	4,329,471	3,364,032	-	-	-	-	7,693,503
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	201,500	107,500	-	-	-	-	309,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	201,500	107,500	-	-	-	-	309,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 4,127,971	\$ 3,256,532	\$ -	\$ -	\$ -	\$ -	\$ 7,384,503

(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 \$ 175,897 \$ 259,422 \$ - \$ - \$ - \$ - \$ 435,319

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

FISCAL YEAR 2025

East Windsor Municipal Utilities Authority

(Authority Name)

2025 AUTHORITY CAPITAL BUDGET/PROGRAM

2025 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

East Windsor Municipal Utilities Authority

(Authority Name)

Fiscal Year: December 01, 2024 to November 30, 2025

Check the box for the applicable statement below:

☒ It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, of governing body of the East Windsor Municipal Utilities Authority, on September 19, 2024.

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

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

2025 CAPITAL BUDGET/PROGRAM MESSAGE

East Windsor Municipal Utilities Authority

Fiscal Year: December 01, 2024 to November 30, 2025

Answer all questions below using the space provided.

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

Yes

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

Yes

Yes

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

Yes

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

The proposed capital budget includes debt authorization totaling \$43,365,000. Historically, the Authority has been using net position to fund operating budgets and capital budgets. The Authority adopted a rate increase effective 3/1/25. The rate increases are necessary to fund future debt service payments.

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 01, 2024 to November 30, 2025

		Funding Sources				
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Other Capital Grants Sources
Water						
See tab CB-3 Detail	\$ 40,836,500	\$ 201,500	\$ 40,635,000			
	-					
	-					
	-					
Total	40,836,500	201,500	-	40,635,000	-	-
Wastewater						
See tab CB-3 Detail	2,837,500	\$ 107,500	\$ 2,730,000			
	-					
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Total	2,837,500	107,500	-	2,730,000	-	-
Operation #3						
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Total	-	-	-	-	-	-
Operation #4						
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Total	-	-	-	-	-	-
Operation #5						
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Total	-	-	-	-	-	-
Operation #6						
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Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET		\$ 43,674,000	\$ 309,000	\$ -	\$ 43,365,000	\$ - \$ -

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

Proposed Capital Budget

East Windsor Municipal Utilities Authority

For the Period: December 01, 2024 to November 30, 2025

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water	\$0					
Administrative Office Equipment	16,500	\$ 16,500				
Project Design	35,000	35,000				
New Water Treatment Plant (9 & 10)	24,600,000			24,600,000		
New Admin and Maintenance Building	15,120,000			15,120,000		
SCADA Upgrades	915,000			915,000		
New Hydrants	150,000	150,000				
	-					
	-					
Wastewater	-					
Administrative Equipment	12,500	12,500				
Project Design	35,000	35,000				
Vehicle Replacement	60,000	60,000				
New Admin and Maintenance Building	2,630,000			\$ 2,630,000		
SCADA Upgrades	100,000			100,000		
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Proposed Capital Budget

East Windsor Municipal Utilities Authority
For the Period: December 01, 2024 to November 30, 2025

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
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Proposed Capital Budget

East Windsor Municipal Utilities Authority
For the Period: December 01, 2024 to November 30, 2025

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
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TOTAL ALL DETAIL PAGES		\$43,674,000	\$ 309,000	\$ -	\$ 43,365,000	\$ -

5 Year Capital Improvement Plan

East Windsor Municipal Utilities Authority

For the Period: December 01, 2024 to November 30, 2025

Fiscal Year Ending in

	Estimated Total Cost	2025 (Proposed Budget)	2026	2027	2028	2029	2030
<i>Water</i>							
	\$ 55,451,500	\$ 40,836,500	\$ 5,631,500	\$ 2,879,500	\$ 1,796,000	\$ 3,280,500	\$ 1,027,500
	-	-					
	-	-					
Total	55,451,500	40,836,500	5,631,500	2,879,500	1,796,000	3,280,500	1,027,500
<i>Wastewater</i>							
	17,343,500	2,837,500	\$ 10,856,500	\$ 2,979,500	\$ 181,000	\$ 180,500	\$ 308,500
	-	-					
	-	-					
	-	-					
Total	17,343,500	2,837,500	10,856,500	2,979,500	181,000	180,500	308,500
<i>Operation #3</i>							
	-	-					
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Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
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Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
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Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
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Total	-	-	-	-	-	-	-
TOTAL	\$ 72,795,000	\$ 43,674,000	\$ 16,488,000	\$ 5,859,000	\$ 1,977,000	\$ 3,461,000	\$ 1,336,000

East Windsor Municipal Utilities Authority
For the Period: December 01, 2024 to November 30, 2025

East Windsor Municipal Utilities Authority
For the Period: December 01, 2024 to November 30, 2025

Page CB-4 Detail

East Windsor Municipal Utilities Authority
For the Period: December 01, 2024 to November 30, 2025

East Windsor Municipal Utilities Authority
For the Period: December 01, 2024 to November 30, 2025

TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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5 Year Capital Improvement Plan Funding Sources

East Windsor Municipal Utilities Authority
For the Period: December 01, 2024 to November 30, 2025

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
	\$ 55,451,500	\$ 2,301,500		\$ 50,150,000		\$ 3,000,000
	-					
	-					
Total	55,451,500	2,301,500	-	50,150,000	-	3,000,000
<i>Wastewater</i>						
	17,343,500	\$ 1,353,500		\$ 6,640,000		\$ 9,350,000
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	-					
	-					
Total	17,343,500	1,353,500	-	6,640,000	-	9,350,000
<i>Operation #3</i>						
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Total	-	-	-	-	-	-
<i>Operation #4</i>						
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<i>Operation #6</i>						
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Total	-	-	-	-	-	-
TOTAL	<u>\$ 72,795,000</u>	<u>\$ 3,655,000</u>	<u>\$ -</u>	<u>\$ 56,790,000</u>	<u>\$ -</u>	<u>\$ 12,350,000</u>
Total 5 Year Plan per CB-4	<u>\$ 72,795,000</u>					
Balance check	-	If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

5 Year Capital Improvement Plan Funding Sources

East Windsor Municipal Utilities Authority
For the Period: December 01, 2024 to November 30, 2025

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
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5 Year Capital Improvement Plan Funding Sources

East Windsor Municipal Utilities Authority

For the Period: December 01, 2024 to November 30, 2025

[illegible]

5 Year Capital Improvement Plan Funding Sources

East Windsor Municipal Utilities Authority

For the Period: December 01, 2024 to November 30, 2025

[illegible]

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

Contracting Unit: East Windsor Municipal Utilities Authority Year Ending: November 30, 2023

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

None.

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

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

9/19/2024

Date

mplatizky@aol.com

Clerk/Secretary to the Governing Body

Appendix to Budget Document

