

**2026 AUTHORITY BUDGET
CERTIFICATION SECTION**

2026

East Windsor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: December 01, 2025 to November 30, 2026

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: 11/25/2025

2026 PREPARER'S CERTIFICATION

East Windsor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: December 01, 2025 to November 30, 2026

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 Dr 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:

www.eastwindsormua.com

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

- ☒ A description of the Authority's mission and responsibilities.
- ☒ The budgets for the current fiscal year and immediately preceding two prior years.
- ☒ The most recent Annual Comprehensive 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

2026 APPROVAL CERTIFICATION

East Windsor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: December 01, 2025 to November 30, 2026

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 18, 2025.

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 Dr East Windsor, NJ 08520
Phone Number:	609-443-6000
Fax Number:	609-443-3928
E-mail Address:	mplatizky@aol.com

2026 AUTHORITY BUDGET RESOLUTION

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2025 to November 30, 2026

WHEREAS, the Annual Budget for East Windsor Municipal Utilities Authority for the fiscal year beginning December 01, 2025 and ending November 30, 2026 has been presented before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of September 18, 2025; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$10,874,428.00, Total Appropriations including any Accumulated Deficit, if any, of \$9,841,961.00, 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 \$28,448,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$723,000.00; 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 18, 2025 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, 2025 and ending November 30, 2026, 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 20, 2025.

mplatizky@aol.com

(Secretary's Signature)

9/18/2025

(Date)

Governing Body Recorded Vote

[illegible]

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2026 ADOPTION CERTIFICATION

East Windsor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: December 01, 2025 to November 30, 2026

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 November 12, 2025.

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

2026 ADOPTED BUDGET RESOLUTION

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2025 to November 30, 2026

WHEREAS, the Annual Budget and Capital Budget/Program for the East Windsor Municipal Utilities Authority for the fiscal year beginning December 01, 2025 and ending November 30, 2026 has been presented for adoption before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of November 12, 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 \$10,874,428.00, Total Appropriations, including any Accumulated Deficit, if any, of \$9,841,961.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$28,448,000.00 and Total Unrestricted Net Position Utilized of \$723,000.00; 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 12, 2025 that the Annual Budget and Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning December 01, 2025 and ending November 30, 2026 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)

11/12/2025

(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)				

**2026 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2025 to November 30, 2026

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 2026 proposed Annual Budget and make comparison to the Fiscal Year 2025 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 2025-2026 budget revenues are projected to increase \$983,637 (9.9%) when compared to the 2024-2025 budget revenues. Service charges are projected to increase \$955,102 (10.7%). The projected billings for 2025-2026 budget year are \$9,872,118. The driver of these increases is a rate increase for water and wastewater, which was adopted by the Board on 2/20/25.

Administration

Salary & wages increased 25.9%, driven by annual increases, as well as the addition of a new full-time Operations Manager role. Fringe benefits increased 39.2%, driven by increases to medical insurance (SHBP). Contracted services increased 30.6%, driven by increases in engineering fees. Utilities increased 25.0%, driven by increased costs for electricity, telephone, and internet. Insurance increased 36.6%, driven by anticipated increases to auto and multi-peril insurance.

Cost of Providing Services

Fringe benefits increased 17.2%, driven by increases to medical insurance (SHBP). Repairs and maintenance increased 34.5%, driven by repair costs budgeted in the event of an emergency requiring repairs by a third-party.

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 2025-2026 operating budget does not utilize the Authority's Unrestricted Net Position. The proposed capital budget, however, does utilize \$723,000 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.

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2025 to November 30, 2026

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 2025 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?

2026 AUTHORITY BUDGET MESSAGE & ANALYSIS

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2025 to November 30, 2026

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. Rates are staying the same.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2026

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 Dr		
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 Dr		
City, State, Zip:	East Windsor	NJ	08520
Phone: (ext.)	609-443-6000 (ext. 7601)	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 (ext. 7601)	Fax:	609-443-3928
E-mail:	cfo@eastwindsormua.com		

Name of Auditor:	Digesh 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, 2025 to November 30, 2026

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

59

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:

\$ 2,529,503.02

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, 2025 to November 30, 2026

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, 2025 to November 30, 2026

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, 2025 to November 30, 2026

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

Airfare to Sensus training: \$516.97

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

East Windsor Municipal Utilities Authority

FISCAL YEAR: December 01, 2025 to November 30, 2026

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, 2025 to November 30, 2026

	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	Member	2	X				\$ -			\$ -	\$ -
6	Matthew Kohut	Alternate Member	2	X				\$ 400.00			\$ -	\$ 400.00
7	Richard Brand	Executive Director	40		X	X		\$ 241,496.89		\$ 5,000.00	\$ 17,172.49	\$ 263,669.38
8	Anthony Palombi	Water Superintendent	40			X		\$ 97,163.63			\$ 22,048.14	\$ 119,211.77
9	Darren Zujkowski	Wastewater Superintendent	40			X		\$ 115,148.83		\$ 5,000.00	\$ 8,912.37	\$ 129,061.20
10	Megan Thompson	Chief Finance Officer	40		X			\$ 42,560.99			\$ 2,246.70	\$ 44,807.69
11											\$ -	
12											\$ -	
13											\$ -	
14											\$ -	
15											\$ -	
16											\$ -	
17											\$ -	
18											\$ -	
19											\$ -	
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23											\$ -	
24											\$ -	
25											\$ -	
26											\$ -	
27											\$ -	
28											\$ -	
29											\$ -	
30											\$ -	
31											\$ -	
32											\$ -	
33											\$ -	
34											\$ -	
35											\$ -	
Total:								\$ 501,670.34	\$ -	\$ 10,000.00	\$ 50,747.22	\$ 562,417.56

Schedule of Health Benefits - Detailed Cost Analysis

East Windsor Municipal Utilities Authority

For the Period: December 01, 2025 to November 30, 2026

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	10	21,206.94	212,069.40	11	17,199.83	189,198.13	22,871.27	12.1%
Parent & Child	4	38,938.48	155,753.92	2	30,768.36	61,536.72	94,217.20	153.1%
Employee & Spouse (or Partner)	3	43,818.38	131,455.14	3	35,384.96	106,154.88	25,300.26	23.8%
Family	15	60,437.62	906,564.30	12	48,315.35	579,784.20	326,780.10	56.4%
Employee Cost Sharing Contribution (enter as negative -)			(330,605.30)			(209,044.16)	(121,561.14)	58.2%
Subtotal	32		1,075,237.46	28		727,629.77	347,607.69	47.8%
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		1,075,237.46	28		727,629.77	347,607.69	47.8%

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 Specialist	-	\$0.00	-	\$0.00								X	
Accounts Receivable Specialist	0.59	\$57.05	-	\$0.00								X	
Business Development Manager	-	\$0.00	2.53	\$805.04								X	
Chief Finance Officer	4.00	\$769.23	(8.00)	-\$3,076.92								X	
Executive Director	86.91	\$15,000.00	187.00	\$169,823.83								X	
Inspector	48.97	\$5,840.35	1.00	\$238.53								X	
Inspector	1.00	\$86.54	-	\$0.00								X	
IT/GIS Manager	0.25	\$38.46	3.00	\$923.08								X	
Laboratory Manager	12.47	\$2,158.05	0.34	\$118.99								X	
Laboratory Technician	1.00	\$139.33	0.50	\$139.33								X	
Laboratory Technician	8.16	\$1,129.58	1.00	\$276.98								X	
Maintenance Laborer	7.78	\$894.18	1.00	\$229.83								X	
Maintenance Laborer	3.44	\$553.77	1.00	\$322.19								X	
Maintenance Superintendent	479.84	\$15,000.00	33.00	\$11,800.93								X	
Office Manager	-	\$0.00	-	\$0.00								X	
Sewer Maintenance Foreman	2.12	\$230.55	8.50	\$1,845.49								X	
Sewer Maintenance Laborer	9.75	\$885.71	0.09	\$17.03								X	
Sewer Maintenance Laborer	2.91	\$290.63	1.00	\$200.00								X	
Sewer Maintenance Superintendent	2.00	\$326.92	-	\$0.00								X	
Sewer Operations Laborer	2.00	\$152.00	-	\$0.00								X	
Sewer Operations Laborer	-	\$0.00	-	\$0.00								X	
Sewer Operations Superintendent	33.69	\$6,516.23	6.00	\$2,321.18								X	
Sewer Superintendent	25.94	\$5,649.47	14.28	\$6,221.22								X	
Sewer Treatment Operator	8.69	\$1,099.89	5.53	\$1,400.57								X	
Water Maintenance Foreman	2.50	\$270.20	-	\$0.00								X	
Water Maintenance Laborer	3.44	\$330.53	5.00	\$961.54								X	
Water Maintenance Laborer	-	\$0.00	-	\$0.00								X	
Water Maintenance Laborer	17.47	\$1,675.90	7.00	\$1,343.12								X	
Water Maintenance Laborer	10.22	\$1,081.43	5.25	\$1,111.19								X	
Water Maintenance Superintendent	12.00	\$1,846.18	9.47	\$2,913.50								X	
Water Meter Reading Specialist	10.00	\$963.10	5.00	\$963.10								X	
Water Meter Reading Specialist	4.97	\$678.68	9.22	\$2,518.36								X	
TOTALS (THIS PAGE ONLY)	802.09	\$63,663.92	298.72	\$203,418.11	-	\$0.00	-	\$0.00	-	\$0.00			

East Windsor Municipal Utilities Authority ACCUMULATED ABSENCE LIABILITY

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
Water Treatment Operator	13.34	\$1,215.95	3.00	\$546.75								X	
Water Treatment Operator	106.03	\$13,267.73	10.66	\$2,666.84								X	
Water Treatment Operator	15.50	\$1,447.37	-	\$0.00								X	
Water Treatment Operator	0.78	\$93.15	1.75	\$417.31								X	
Water Treatment Superintendent	9.75	\$2,115.62	9.72	\$4,217.67								X	

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, 2025 to November 30, 2026

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	1/1/2025	12/31/2025	\$ 186,700

Schedule of Shared Service Agreements (Cont.)

East Windsor Municipal Utilities Authority

For the Period: December 01, 2025 to November 30, 2026

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	Agreement	Amount to be
				Effective Date	End Date	Received by/ Paid from Authority

**FISCAL YEAR 2026 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

East Windsor Municipal Utilities Authority
For the Period: December 01, 2025 to November 30, 2026

	FY 2026 Proposed Budget						FY 2025 Adopted Budget	<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
REVENUES									
Total Operating Revenues	\$ 4,442,542	\$ 6,131,886	\$ -	\$ -	\$ -	\$ -	\$ 10,574,428	\$ 9,590,791	\$ 983,637 10.3%
Total Non-Operating Revenues	150,000	150,000	-	-	-	-	300,000	300,000	-
Total Anticipated Revenues	4,592,542	6,281,886	-	-	-	-	10,874,428	9,890,791	983,637 9.9%
APPROPRIATIONS									
Total Administration	920,523	920,523	-	-	-	-	1,841,045	1,425,875	415,170 29.1%
Total Cost of Providing Services	3,462,670	4,483,815	-	-	-	-	7,946,485	7,228,965	717,520 9.9%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	51,530	-	-	-	-	51,530	51,530	-
Total Operating Appropriations	4,383,193	5,455,868	-	-	-	-	9,839,060	8,706,370	1,132,690 13.0%
Total Interest Payments on Debt	-	2,901	-	-	-	-	2,901	5,113	(2,212) -43.3%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	-	2,901	-	-	-	-	2,901	5,113	(2,212) -43.3%
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	4,383,193	5,458,769	-	-	-	-	9,841,961	8,711,483	1,130,478 13.0%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	4,383,193	5,458,769	-	-	-	-	9,841,961	8,711,483	1,130,478 13.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ 209,350	\$ 823,118	\$ -	\$ -	\$ -	\$ -	\$ 1,032,467	\$ 1,179,308	\$ (146,841) -12.5%

East Windsor Municipal Utilities Authority
For the Period: December 01, 2025 to November 30, 2026

Page F-2

Prior Year Adopted Revenue Schedule

East Windsor Municipal Utilities Authority

FY 2025 Adopted Budget

	Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	3,286,129	4,113,683					\$ 7,399,812
Business/Commercial	520,261	996,943					1,517,204
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	3,806,390	5,110,626	-	-	-	-	8,917,016
<i>Connection Fees</i>							
Residential	51,760	154,445					206,205
Business/Commercial	9,705	20,145					29,850
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	61,465	174,590	-	-	-	-	236,055
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Delinquent Fees	15,000	20,000					35,000
Miscellaneous Income	112,300	286,550					398,850
Other Fees	1,935	1,935					3,870
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	129,235	308,485	-	-	-	-	437,720
Total Operating Revenues	3,997,090	5,593,701	-	-	-	-	9,590,791
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-	-	-
<i>Interest on Investments & Deposits</i>							
Interest Earned	150,000	150,000					300,000
Penalties							-
Other							-
Total Interest	150,000	150,000	-	-	-	-	300,000
Total Non-Operating Revenues	150,000	150,000	-	-	-	-	300,000
TOTAL ANTICIPATED REVENUES	\$ 4,147,090	\$ 5,743,701	\$ -	\$ -	\$ -	\$ -	\$ 9,890,791

Appropriations Schedule

East Windsor Municipal Utilities Authority
For the Period: December 01, 2025 to November 30, 2026

	FY 2026 Proposed Budget						FY 2025 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	\$ 507,400	\$ 507,400					\$ 1,014,800	\$ 806,300	\$ 208,500 25.9%
Fringe Benefits	252,595	252,595					505,190	362,825	142,365 39.2%
Total Administration - Personnel	759,995	759,995	-	-	-	-	1,519,990	1,169,125	350,865 30.0%
<i>Administration - Other (List)</i>									
Contracted Services, Repairs & Maintenance	87,725	87,725					175,450	134,300	41,150 30.6%
Utilities	15,250	15,250					30,500	24,400	6,100 25.0%
Insurance	33,203	33,203					66,405	48,600	17,805 36.6%
Supplies	14,750	14,750					29,500	30,500	(1,000) -3.3%
Miscellaneous Administration*	9,600	9,600					19,200	18,950	250 1.3%
Total Administration - Other	160,528	160,528	-	-	-	-	321,055	256,750	64,305 25.0%
Total Administration	920,523	920,523	-	-	-	-	1,841,045	1,425,875	415,170 29.1%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,138,500	1,304,500					2,443,000	2,329,500	113,500 4.9%
Fringe Benefits	756,255	887,220					1,643,475	1,401,715	241,760 17.2%
Total COPS - Personnel	1,894,755	2,191,720	-	-	-	-	4,086,475	3,731,215	355,260 9.5%
<i>Cost of Providing Services - Other (List)</i>									
See F-4 Appropriation Detail	1,506,665	2,247,395					3,754,060	3,391,900	362,160 10.7%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous COPS*	61,250	44,700					105,950	105,850	100 0.1%
Total COPS - Other	1,567,915	2,292,095	-	-	-	-	3,860,010	3,497,750	362,260 10.4%
Total Cost of Providing Services	3,462,670	4,483,815	-	-	-	-	7,946,485	7,228,965	717,520 9.9%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	51,530	-	-	-	-	51,530	51,530	- 0.0%
Total Operating Appropriations	4,383,193	5,455,868	-	-	-	-	9,839,060	8,706,370	1,132,690 13.0%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	-	2,901	-	-	-	-	2,901	5,113	(2,212) -43.3%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation							-	-	#DIV/0!
Other Reserves							-	-	#DIV/0!
Total Non-Operating Appropriations	-	2,901	-	-	-	-	2,901	5,113	(2,212) -43.3%
TOTAL APPROPRIATIONS	4,383,193	5,458,769	-	-	-	-	9,841,961	8,711,483	1,130,478 13.0%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	4,383,193	5,458,769	-	-	-	-	9,841,961	8,711,483	1,130,478 13.0%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 4,383,193	\$ 5,458,769	\$ -	\$ -	\$ -	\$ -	\$ 9,841,961	\$ 8,711,483	\$ 1,130,478 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 \$ 219,159.63 \$ 272,793.38 \$ - \$ - \$ - \$ - \$ 491,953.00

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

[illegible]

Prior Year Adopted Appropriations Schedule

East Windsor Municipal Utilities Authority

FY 2025 Adopted Budget

	Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 403,150	\$ 403,150					\$ 806,300
Fringe Benefits	181,413	181,413					362,825
Total Administration - Personnel	584,563	584,563	-	-	-	-	1,169,125
<i>Administration - Other (List)</i>							
Contracted Services	67,150	67,150					134,300
Utilities	12,200	12,200					24,400
Insurance	24,300	24,300					48,600
Supplies	15,250	15,250					30,500
Miscellaneous Administration*	9,475	9,475					18,950
Total Administration - Other	128,375	128,375	-	-	-	-	256,750
Total Administration	712,938	712,938	-	-	-	-	1,425,875
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	991,500	1,338,000					2,329,500
Fringe Benefits	613,495	788,220					1,401,715
Total COPS - Personnel	1,604,995	2,126,220	-	-	-	-	3,731,215
<i>Cost of Providing Services - Other (List)</i>							
See F-5 Appropriation Detail	1,139,350	2,252,550					3,391,900
							-
							-
							-
Miscellaneous COPS*	60,650	45,200					105,850
Total COPS - Other	1,200,000	2,297,750	-	-	-	-	3,497,750
Total Cost of Providing Services	2,804,995	4,423,970	-	-	-	-	7,228,965
Total Principal Payments on Debt Service in Lieu of Depreciation	-	51,530	-	-	-	-	51,530
Total Operating Appropriations	3,517,933	5,188,438	-	-	-	-	8,706,370
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	3,517,933	5,193,551	-	-	-	-	8,711,483
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	3,517,933	5,193,551	-	-	-	-	8,711,483
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 3,517,933	\$ 5,193,551	\$ -	\$ -	\$ -	\$ -	\$ 8,711,483

* 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

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	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	Total Principal Outstanding
Water									
None		\$ -	\$ -						\$ -
									-
									-
									-
Total Principal		-	-	-	-	-	-	-	-
Wastewater									
NJEIT (2010)		51,530	51,530	52,530	52,530	55,530			212,120
									-
									-
									-
Total Principal		51,530	51,530	52,530	52,530	55,530	-	-	212,120
Operation #3									
									-
									-
									-
Total Principal		-	-	-	-	-	-	-	-
Operation #4									
									-
									-
									-
Total Principal		-	-	-	-	-	-	-	-
Operation #5									
									-
									-
									-
Total Principal		-	-	-	-	-	-	-	-
Operation #6									
									-
									-
									-
Total Principal		-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 51,530	\$ 51,530	\$ 52,530	\$ 52,530	\$ 55,530	\$ -	\$ -	\$ 212,120

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	N/A	N/A	N/A

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: ☐

		Fiscal Year Ending in							Total Interest Payments Outstanding
	FY 2025 (Adopted Budget)	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031	Thereafter	
Water									
None									\$ -
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
Wastewater									
NJEIT (2010)	6,800 (1,687)	4,588 (1,687)	3,500 (1,687)	2,300 (2,000)	1,080 (961)				11,468 (6,335)
									-
Total Interest Payments	5,113	2,901	1,813	300	119	-	-	-	5,133
Operation #3									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
Operation #4									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
Operation #5									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
Operation #6									
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 5,113	\$ 2,901	\$ 1,813	\$ 300	\$ 119	\$ -	\$ -	\$ -	\$ 5,133

East Windsor Municipal Utilities Authority

[illegible]

Net Position Reconciliation

East Windsor Municipal Utilities Authority

For the Period: December 01, 2025 to November 30, 2026

FY 2026 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)	\$ 26,767,727	\$ 35,482,800					\$ 62,250,527
Less: Invested in Capital Assets, Net of Related Debt (1)	23,725,281	31,449,791					55,175,072
Less: Restricted for Debt Service Reserve (1)	-	1,429					1,429
Less: Other Restricted Net Position (1)	1,385,223	1,836,226					3,221,448
Total Unrestricted Net Position (1)	1,657,223	2,195,355	-	-	-	-	3,852,578
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,701,652	2,255,679					3,957,331
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	529,565	1,311,072					1,840,637
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	3,888,440	5,762,106	-	-	-	-	9,650,546
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	406,500	316,500	-	-	-	-	723,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	406,500	316,500	-	-	-	-	723,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 3,481,940	\$ 5,445,606	\$ -	\$ -	\$ -	\$ -	\$ 8,927,546

(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 \$ 219,160 \$ 272,793 \$ - \$ - \$ - \$ - \$ 491,953

(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 2026

East Windsor Municipal Utilities Authority

(Authority Name)

2026 AUTHORITY CAPITAL BUDGET/PROGRAM

2026 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

East Windsor Municipal Utilities Authority

(Authority Name)

Fiscal Year: December 01, 2025 to November 30, 2026

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 18, 2025.

☐ 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 Dr East Windsor, NJ 08520
Phone Number:	609-443-6000
Fax Number:	609-443-3928
E-mail Address:	mplatizky@aol.com

2026 CAPITAL BUDGET/PROGRAM MESSAGE

East Windsor Municipal Utilities Authority

Fiscal Year: December 01, 2025 to November 30, 2026

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 \$18,975,000. 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 increase is 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.

The following capital projects are being undertaken in a Suburban Planning Area: new water treatment plant, new admin & maintenance building, new water mains (Rt 130 & Hankins Rd Crossing, Mercer St, and North Main St), and wastewater treatment plant upgrades.

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.

No capital projects are being undertaken within the boundary of a state planning commission designated center and/or endorsed plan.

Proposed Capital Budget

East Windsor Municipal Utilities Authority
For the Period: December 01, 2025 to November 30, 2026

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
See tab CB-3 Detail	\$ 16,806,500	\$ 406,500	\$ -	\$ 15,200,000	\$ -	\$ 1,200,000
	-					
	-					
	-					
Total	16,806,500	406,500	-	15,200,000	-	1,200,000
<i>Wastewater</i>						
See tab CB-3 Detail	11,641,500	\$ 316,500	\$ -	\$ 3,775,000	\$ -	\$ 7,550,000
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Total	11,641,500	316,500	-	3,775,000	-	7,550,000
<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 PROPOSED CAPITAL BUDGET	\$ 28,448,000	\$ 723,000	\$ -	\$ 18,975,000	\$ -	\$ 8,750,000

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, 2025 to November 30, 2026

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water	\$0					
Administrative Office Equipment	11,500	\$ 11,500				
Administrative Vehicles	60,000	60,000				
Project Design	35,000	35,000				
Vehicle Replacement	70,000	70,000				
Water Treatment Plants	80,000	80,000				
New Water Mains	3,400,000			2,200,000		1,200,000
New Water Treatment Plant (9 & 10)	4,600,000			\$ 4,600,000		
New Admin & Maintenance Building	8,400,000			8,400,000		
New Water Hydrants	150,000	150,000				
	-					
	-					
Wastewater	-					
Administrative Office Equipment	11,500	\$ 11,500				
Administrative Vehicles	60,000	60,000				
Project Design	35,000	35,000				
Vehicle Replacement	70,000	70,000				
Wastewater Treatment Plant Upgrade	1,640,000	140,000		1,500,000		
New Sewer Mains	8,100,000			1,100,000		7,000,000
Pump Station 1 Upgrades	550,000					\$ 550,000
New Admin & Maintenance Building	1,175,000			1,175,000		
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East Windsor Municipal Utilities Authority
For the Period: December 01, 2025 to November 30, 2026

		<i>Funding Sources</i>				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
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TOTAL THIS PAGE ONLY	\$0	\$ -	\$ -	\$ -	\$ -	\$ -

Proposed Capital Budget

East Windsor Municipal Utilities Authority

For the Period: December 01, 2025 to November 30, 2026

		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	\$28,448,000	\$ 723,000	\$ -	\$ 18,975,000	\$ -

5 Year Capital Improvement Plan

East Windsor Municipal Utilities Authority

For the Period: December 01, 2025 to November 30, 2026

Fiscal Year Ending in

	Estimated Total Cost	FY 2026 (Proposed Budget)	2027	2028	2029	2030	2031
<i>Water</i>							
	\$ 61,682,500	\$ 16,806,500	\$ 22,384,500	\$ 11,416,000	\$ 3,455,500	\$ 1,177,500	\$ 6,442,500
	-	-					
	-	-					
Total	61,682,500	16,806,500	22,384,500	11,416,000	3,455,500	1,177,500	6,442,500
<i>Wastewater</i>							
	15,302,500	11,641,500	\$ 2,299,500	\$ 276,000	\$ 130,500	\$ 413,500	\$ 541,500
	-	-					
	-	-					
	-	-					
Total	15,302,500	11,641,500	2,299,500	276,000	130,500	413,500	541,500
<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	\$ 76,985,000	\$ 28,448,000	\$ 24,684,000	\$ 11,692,000	\$ 3,586,000	\$ 1,591,000	\$ 6,984,000

East Windsor Municipal Utilities Authority
For the Period: December 01, 2025 to November 30, 2026

East Windsor Municipal Utilities Authority
For the Period: December 01, 2025 to November 30, 2026

Page CB-4 Detail

East Windsor Municipal Utilities Authority
For the Period: December 01, 2025 to November 30, 2026

East Windsor Municipal Utilities Authority
For the Period: December 01, 2025 to November 30, 2026

TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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East Windsor Municipal Utilities Authority
For the Period: December 01, 2025 to November 30, 2026

Fiscal Year Ending in

Page CB-4 Detail (Totals)

5 Year Capital Improvement Plan Funding Sources

East Windsor Municipal Utilities Authority
For the Period: December 01, 2025 to November 30, 2026

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
	\$ 61,682,500	\$ 2,912,500	\$ -	\$ 53,970,000	\$ -	\$ 4,800,000
	-					
	-					
Total	61,682,500	2,912,500	-	53,970,000	-	4,800,000
<i>Wastewater</i>						
	15,302,500	\$ 1,767,500	\$ -	\$ 4,185,000	\$ -	\$ 9,350,000
	-					
	-					
Total	15,302,500	1,767,500	-	4,185,000	-	9,350,000
<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	\$ 76,985,000	\$ 4,680,000	\$ -	\$ 58,155,000	\$ -	\$ 14,150,000
Total 5 Year Plan per CB-4	<u>\$ 76,985,000</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, 2025 to November 30, 2026

[illegible]

5 Year Capital Improvement Plan Funding Sources

East Windsor Municipal Utilities Authority

For the Period: December 01, 2025 to November 30, 2026

[illegible]

5 Year Capital Improvement Plan Funding Sources

East Windsor Municipal Utilities Authority

For the Period: December 01, 2025 to November 30, 2026

	Estimated Total Cost	<i>Funding Sources</i>					
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources	
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TOTAL ALL DETAIL PAGES		\$ -	\$ -	\$ -	\$ -	\$ -	-

**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, 2026

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.

9/18/2025

Date

mplatizky@aol.com

Clerk/Secretary to the Governing Body

Appendix to Budget Document

