

2013

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(name)

# Authority Budget

Department Of



Community  
Affairs

LOCAL GOVT SERVICES  
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RECEIVED

Division Of Local Government Services

2013

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(name)

# Authority Budget

Department Of



Community  
**Affairs**

Division Of Local Government Services

2013

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014**

*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. 40A:5A-11.*

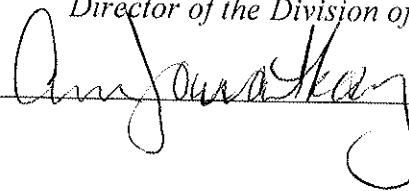
*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

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: 1/15/14

# 2013 PREPARER'S CERTIFICATION

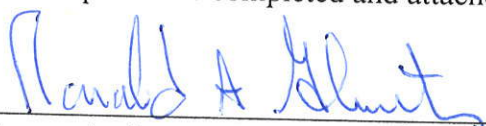
EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY  
(Name)

## AUTHORITY BUDGET

**FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014**

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

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

  
(Preparer's signature)

RONALD A. GHRIST  
(Print Name)

FINANCE OFFICER  
(Title)

7 WILTSHIRE DRIVE  
(ADDRESS)

EAST WINDSOR, NEW JERSEY 08520  
(City, State, Zip Code)

609-443-6000 / 609-443-3928  
(Phone number) (Fax number)

raghrist@verizon.net  
(Email Address)

# 2013 APPROVAL CERTIFICATION

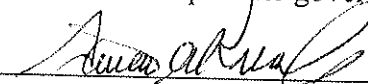
EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY  
(Name)

## AUTHORITY BUDGET

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

It is hereby certified that the Authority Budget, including Supplemental Schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the East Windsor Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the day of 1, 2013.

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

  
(Preparer's signature)

STEVEN KURS  
(Print Name)

SECRETARY  
(Title)

7 WILTSHIRE DRIVE  
(Address)

EAST WINDSOR, NJ 08520  
(City, State, Zip Code)

609-443-6000 / 609-443-3928  
(Phone number) (Fax number)

dee@eastwindsormua.com  
(Email Address)

# AUTHORITY INFORMATION SHEET

## 2013

Please complete the following information regarding this Authority:

<b>Name of Authority:</b>	East Windsor Municipal Utilities Authority		
<b>Address:</b>	7 Wiltshire Drive		
<b>City, State, Zip:</b>	East Windsor	NJ	08520
<b>Phone:</b>	609-443-6000	<b>Fax:</b>	609-443-3928

<b>Preparer's Name:</b>	Ronald A. Ghrist CPA/RMA		
<b>Preparer's Address:</b>	7 Wiltshire Drive		
<b>City, State, Zip:</b>	East Windsor	NJ	08520
<b>Phone:</b>	609-443-6000	<b>Fax:</b>	609-443-3928

<b>Chief Executive Officer:</b>	Richard Brand		
<b>Phone:</b>	609-443-6000	<b>Fax:</b>	609-443-3928
<b>E-mail:</b>			

<b>Chief Financial Officer:</b>	Ronald A. Ghrist CPA/RMA		
<b>Phone:</b>	609-443-6000	<b>Fax:</b>	609-443-3928
<b>E-mail:</b>	raghrist@comcast.net		

<b>Name of Auditor:</b>	Eugene J. Elias		
<b>Name of Firm:</b>	The Mercadien Group		
<b>Address:</b>	PO Box 7648		
<b>City, State, Zip:</b>	Princeton	NJ	08543-7648
<b>Phone:</b>	609-689-9700	<b>Fax:</b>	609-689-9720
<b>E-mail:</b>	eelias@mercadien.com		

Membership of Board of Commissioners (Full Name)	Title
Linda L Moore	Chairperson
Marc Lippman	Vice Chair
Steven Kurs	Secretary
Leonard J. Millner	Treasurer
Marc Platizky	Ass't Sec-Trea
William P. Lawler	Alternate #1
Michael Shifman	Alternate #2



# 2013 Authority Budget Resolution

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY (Name)

**FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014**

WHEREAS, the Annual Budget and Capital Budget for the East Windsor Municipal Utilities Authority for the fiscal year beginning, 12/01/13 and ending, 11/30/14 has been presented before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of September 19, 2013; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,498,875, Total Appropriations, including any Accumulated Deficit if any, of \$4,467,472 and Total Unrestricted Net Assets utilized of \$NONE; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$1,164,000 and Total Unrestricted Net Assets planned to be utilized as funding thereof, of \$1,164,000; and


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

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the East Windsor Municipal Utilities Authority, at an open public meeting held on September 19, 2013 that the Annual Budget, including appended Supplemental Schedules, and the Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning, 12/1/13 and ending, 11/30/14 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, 2013.

  
(Secretary's Signature)

September 19, 2013  
(Date)

Governing Body	Recorded Vote			
Member:	Aye	Nay	Abstain	Absent
Moore	X			
Lippman	X			
Platzky				X
Kurs	X			
Millner	X			
Lawler	X			
Shifman	X			

# BUDGET MESSAGE 2013

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY (Name)

### AUTHORITY BUDGET

**FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014**

1. Complete a brief statement on the 2013-14 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

The 2013-14 operating budget proposes an overall increase of \$086,950 or 3.44% when compared to the 2012-13 operating budget.

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any.

On December 1, 2009, the Authority paid the final installment on it's 1993 revenue bonds. The pay off of this debt issue eliminated the requirements for a future debt service reserve and the reserves for renewal and replacements.

Wastewater rates are being reviewed taking into consideration the future use of unreserved retained earnings, future capital requirements and the state of the local economy. Current wastewater user rates are or adequate through fiscal year ending November 30, 2014.

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

The local economy was in a growth period for many years. This budget and the three prior year's budget anticipated a slow down in the local growth resulting in a lower number of new users. This trend will most likely continue through 2013-14

4. Describe the reasons for utilizing Unrestricted Net Assets in the proposed Annual Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc.

Unreserved retained earnings will be used to help level future rate increases and fund some capital projects

5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service.

NONE

6. The proposed budget should not reflect an anticipated deficit. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (NJSA 40A:5A-12).

N/A



# 2013 AUTHORITY BUDGET

Wastewater  
(OPERATION)

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

### ---ANTICIPATED REVENUES---

OPERATING REVENUES -----	CROSS REF. -----	2013 PROPOSED BUDGET -----	2012 CURRENT YEAR'S ADOPTED BUDGET -----
SERVICE CHARGES	* A-1 *	\$4,106,350 *	\$4,243,360 *
CONNECTION FEES	* A-2 *	\$215,475 *	\$486,682 *
WATER FEES	* A-3 *	*	*
OTHER OPERATING REVENUES	* A-4 *	\$153,050 *	\$136,301 *
<b>TOTAL OPERATING REVENUES</b>	* R-1 *	----- \$4,474,875 * -----	----- \$4,866,343 -----
NON-OPERATING REVENUES -----	CROSS REF. -----	2013 PROPOSED BUDGET -----	2012 CURRENT YEAR'S ADOPTED BUDGET -----
OPERATING GRANTS & ENTITLEMENTS	* A-5 *	*	*
LOCAL SUBSIDIES & DONATIONS	* A-6 *	*	*
INTEREST ON INVESTMENTS AND DEPOSITS	* A-7 *	\$24,000 *	\$44,500 *
OTHER NON-OPERATING REVENUES	* A-8 *	*	*
<b>TOTAL NON-OPERATING REVENUES</b>	* R-2 *	----- \$24,000 * -----	----- \$44,500 -----
<b>TOTAL ANTICIPATED REVENUES</b> (R-1 + R-2)	* B-1 *	\$4,498,875 * =====	\$4,910,843 ===== *

# 2013 AUTHORITY BUDGET

Wastewater  
(OPERATION)

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

### ---BUDGETED APPROPRIATIONS---

#### ---OPERATING APPROPRIATIONS---

ADMINISTRATION -----	CROSS REF. -----	2013 PROPOSED BUDGET -----	2012 CURRENT YEAR'S ADOPTED BUDGET -----
SALARY & WAGES	*      *	\$188,650 *	\$176,450 *
FRINGE BENEFITS	*      *	\$92,913 *	\$93,163 *
OTHER EXPENSES	*      *	\$134,450 *	\$149,700 *
<b>TOTAL ADMINISTRATION</b>	* <b>E-1</b> *	<b>\$416,013 *</b>	<b>\$419,313 *</b>
COST OF PROVIDING SERVICES -----	CROSS REF. -----	2013 PROPOSED BUDGET -----	2012 CURRENT YEAR'S ADOPTED BUDGET -----
SALARY & WAGES	*      *	\$883,000 *	\$804,550 *
FRINGE BENEFITS	*      *	\$446,400 *	\$428,000 *
OTHER EXPENSES	*      *	\$1,470,950 *	\$1,457,550 *
<b>TOTAL COST OF PROVIDING SERVICES</b>	* <b>E-2</b> *	<b>\$2,800,350 *</b>	<b>\$2,690,100 *</b>
<b>TOTAL PRINCIPAL PAYMENTS ON DEBT SERVICE IN LIEU OF DEPRECIATION</b>	* <b>D-1</b> *	<b>\$937,243 *</b>	<b>\$906,780 *</b>
<b>TOTAL OPERATING APPROPRIATIONS (E-1 + E-2 + D-1)</b>	* <b>B-2</b> *	<b>\$4,153,606 *</b> =====	<b>\$4,016,193 *</b> =====

2013  
**AUTHORITY BUDGET**

Wastewater  
(OPERATION)

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

---BUDGETED APPROPRIATIONS---

---NON-OPERATING APPROPRIATIONS---

		CROSS REF.		2013 PROPOSED BUDGET		2012 CURRENT YEAR'S ADOPTED BUDGET	
TOTAL INTEREST PAYMENTS ON DEBT	*	D-2	*	\$313,866	*	\$338,992	*
OPERATIONS & MAINTENANCE RESERVE	*		*		*		*
RENEWAL & REPLACEMENT RESERVE(S)	*	C-1	*		*		*
MUNICIPALITY/COUNTY APPROPRIATION	*		*		*		*
OTHER RESERVES	*	C-2	*		*		*
<b>TOTAL NON-OPERATING APPROPRIATIONS</b>	*	<b>B-3</b>	*	<b>\$313,866</b>	*	<b>\$338,992</b>	*
<b>ACCUMULATED DEFICIT</b>	*	<b>B-4</b>	*		*		*
<b>TOTAL OPERATING &amp; NON-OPERATING APPROPRIATIONS &amp; ACCUMULATED DEFICIT (B-2 + B-3 + B-4)</b>	*	<b>B-5</b>	*	<b>\$4,467,472</b>	*	<b>\$4,355,185</b>	*
UNRESTRICTED NET ASSETS UTILIZED:							
MUNICIPALITY/COUNTY APPROPRIATION	*	R-3a	*		*		*
OTHER	*	R-3b	*	None	*	None	*
<b>LESS: TOTAL UNRESTRICTED NET ASSETS UTILIZED (R-3a + R-3b)</b>	*	<b>R-3</b>	*	<b>None</b>	*	<b>None</b>	*
<b>NET TOTAL APPROPRIATIONS (B-5 - R-3)</b>	*	<b>B-6</b>	*	<b>\$4,467,472</b>	*	<b>\$4,355,185</b>	*

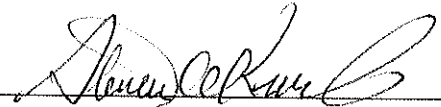
## 2013 AD OPTION CERTIFICATION

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY  
(Name)

### AUTHORITY BUDGET

**FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014**

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the East Windsor Municipal Utilities Authority, pursuant to N.J.A.C. 5:31-2.3, on the 21st day of, November, 2013

  
(Secretary's signature)

STEVEN KURS  
(Print Name)

SECRETARY  
(Title)

7 WILTSHIRE DRIVE  
(Address)

EAST WINDSOR, NJ 08520  
(City, State, Zip Code)

609-443-6000 / 609-443-3928  
(Phone number) (Fax number)

dee@eastwindsormua.com  
(Email Address)

# 2013 ADOPTED BUDGET RESOLUTION

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)  
**AUTHORITY**

**FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014**

WHEREAS, the Annual Budget and Capital Budget/Program for the East Windsor Municipal Utilities Authority for the fiscal year beginning December 1, 2013 and ending, November 30, 2014 has been presented for adoption before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of November 21, 2013; and


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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$4,498,875, Total Appropriations, including any Accumulated Deficit, if any, of \$4,467,472 and Total Unrestricted Net Assets utilized of \$NONE, and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$1,164,000 and Total Unrestricted Net Assets planned to be utilized of \$1,164,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of East Windsor Municipal Utilities Authority, at an open public meeting held on November 21, 2013 that the Annual Budget and Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2013 and ending, November 30, 2014 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

  
(Secretary's Signature)

November 21, 2013  
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Moore				✓
Lippman	✓			
Platizky	✓			
Kurs	✓			
Millner	✓			
Lawler	✓			
Shifman				

# 2013

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY  
(Name)

# AUTHORITY CAPITAL BUDGET/ PROGRAM



# 2013 CERTIFICATION of AUTHORITY CAPITAL BUDGET/PROGRAM

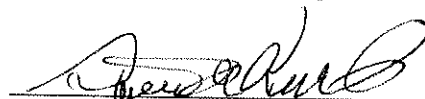
EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY  
(Name)

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

☒ It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the East Windsor Municipal Utilities Authority, on the 19th day of September, 2013.

OR

☐ It is further certified that the governing body of the \_\_\_\_\_ Authority have elected **NOT** to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s): \_\_\_\_\_

  
(Preparer's signature)

STEVEN KURS  
(Print Name)

SECRETARY  
(Title)

7 WILTSHIRE DRIVE  
(Address)

EAST WINDSOR, NJ 08520  
(City, State, Zip Code)

609-443-6000/ 609-72443-3928  
(Phone number) (Fax number)

dee@eastwindsormua.com  
(Email Address)

# 2013 Capital Budget/Program Message

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY (Name)

**FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014**

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?

Capital projects are presented before local and county planning boards and other governmental bodies when the projects are scheduled to proceed. These boards have already seen the need for these projects, which were outlined in a master plan, dated May 14, 1994

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

Yes.

3. Has a long-term (10-20 years) infrastructure needs assessment or other capital plan with a horizon beyond six years been prepared?

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

4. Describe the projected impacts of the proposed capital projects, including impact on the schedule of rates, fees, and service charges and the impact on current and future year's schedules.

On December 1, 2009, the Authority paid the final installment on it's 1993 revenue bonds. The pay off of this debt issue eliminated the requirements for a future debt service reserve and the reserves for renewal and replacements.

Wastewater rates are being reviewed taking into consideration the future use of unreserved retained earnings, future capital requirements and the state of the local economy. Current wastewater user rates are or adequate through fiscal year ending November 30, 2014

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

NONE

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan?

NONE

**Add additional sheets if necessary.**

# AUTHORITY CAPITAL BUDGET

Wastewater  
(OPERATION)

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

### PROPOSED YEAR'S CAPITAL IMPROVEMENT PLAN

PROJECTS	ESTIMATED TOTAL COST	FUNDING SOURCES			
		UNRESTRICTED NET ASSETS	RENEWAL & REPLACEMENT RESERVE	DEBT AUTHORIZATION	OTHER SOURCES
A Administration					
Equipment	\$10,000	\$10,000			
B Project Design	\$35,000	\$35,000			
C Construction					
Management	\$64,000	\$64,000			
D Miscellaneous					
Equipment	\$75,000	\$75,000			
E Purchase of Vehicle	\$35,000	\$35,000			
F Rehab					
Clarifloculator	\$80,000	\$80,000			
G New Grinders	\$50,000	\$50,000			
H Grit Classifier	\$65,000	\$65,000			
I I & I Study	\$50,000	\$50,000			
J Purchase New					
Generator-STP	\$700,000	\$700,000			
K					
L					
M					
N					
	\$1,164,000	\$1,164,000			
	=====	=====	=====	=====	=====

## AUTHORITY CAPITAL BUDGET

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

## 5 YEAR CAPITAL IMPROVEMENT PLAN COSTS

PROJECTS	ESTIMATED TOTAL COST	2014 11/30/2015	2015 11/30/2016	2016 11/30/2017	2017 11/30/2018	2018 11/30/2019
A Administration Equipment	\$50,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
B Project Design	\$175,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
C Construction Management	\$350,000	\$66,000	\$68,000	\$70,000	\$72,000	\$74,000
D Miscellaneous Equipment	\$375,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
E Purchase of Vehicle	\$105,000		\$35,000	\$35,000		\$35,000
F 18" Relined Sewer Line	\$1,600,000	\$1,600,000				
G Photovoltaic System	\$10,000,000	\$10,000,000				
H						
I						
J						
K						
L						
M						
N						
TOTAL	\$12,655,000	\$11,786,000	\$223,000	\$225,000	\$192,000	\$229,000

# AUTHORITY CAPITAL PROGRAM

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

5 YEAR CAPITAL PLAN FUNDING SOURCES: From Year 2013 to Year 2018

PROJECTS	ESTIMATED TOTAL COST	FUNDING SOURCES			
		UNRESTRICTED NET ASSETS	RENEWAL & REPLACEMENT RESERVE	DEBT AUTHORIZATION	OTHER SOURCES
A Administration Equipment	\$50,000	\$50,000			
B Project Design	\$175,000	\$175,000			
C Construction Management	\$350,000	\$350,000			
D Miscellaneous Equipment	\$375,000	\$375,000			
E Purchase of Vehicle	\$105,000	\$105,000			
F 18" Relined Sewer Line	\$1,600,000			\$1,600,000	
G Photovoltaic System	\$10,000,000			\$10,000,000	
H					
I					
J					
K					
L					
M					
N					
<b>TOTAL</b>	<b>\$12,655,000</b>	<b>\$1,055,000</b>		<b>\$11,600,000</b>	

Wastewater

2013

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

**AUTHORITY  
SUPPLEMENTAL SCHEDULES**

**STATE OF NEW JERSEY**

**DIVISION OF LOCAL GOVERNMENT SERVICES**



2013

**AUTHORITY BUDGET**  
SUPPLEMENTAL SCHEDULES

Wastewater  
(OPERATION)

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

==== OPERATING REVENUES ====

----SERVICE CHARGES----			2013		2012	
	CROSS REF.	# UNITS	PROPOSED ANNUAL COLLECTION	# UNITS	CURRENT YEAR'S ADOPTED BUDGET	
RESIDENTIAL	*	11175	\$3,696,750	11165	\$3,820,000	*
BUSINESS/COMMERCIAL	*	1310	\$409,600	1310	\$423,360	*
INDUSTRIAL	*			*		*
INTERGOVERNMENTAL	*			*		*
OTHER	*			*		*
<b>TOTAL SERVICE CHARGES</b>	<b>* A-1</b>		<b>\$4,106,350</b>	<b>*</b>	<b>\$4,243,360</b>	<b>*</b>
			=====		=====	

----CONNECTION FEES----			2013		2012	
	CROSS REF.	# UNITS	PROPOSED ANNUAL COLLECTION	# UNITS	CURRENT YEAR'S ADOPTED BUDGET	
RESIDENTIAL	*	5	\$27,625	18	\$98,550	*
BUSINESS/COMMERCIAL	*	34	\$187,850	70	\$388,132	*
INDUSTRIAL	*			*		*
INTERGOVERNMENTAL	*			*		*
OTHER	*			*		*
<b>TOTAL CONNECTION FEES</b>	<b>* A-2</b>		<b>\$215,475</b>	<b>*</b>	<b>\$486,682</b>	<b>*</b>
			=====		=====	

\* INCLUDE ALL APPLICABLE RATE SCHEDULES TO SUPPORT SUCH FEES

# AUTHORITY BUDGET

## SUPPLEMENTAL SCHEDULES

Wastewater  
(OPERATION)

### EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

#### ===== OPERATING REVENUES =====

----WATER FEES----	CROSS REF.	# UNITS	2013 PROPOSED ANNUAL COLLECTION	# UNITS	2012 CURRENT YEAR'S ADOPTED BUDGET
METERS	*	*		*	*
PERMITS	*	*		*	*
FINES/PENALTIES	*	*	N/A	*	N/A
OTHER	*	*		*	*
<b>TOTAL WATER FEES</b>	* A-3	*	None	*	None
=====					
---OTHER OPERATING REVENUES---	CROSS REF.		2013 PROPOSED ANNUAL COLLECTION		2012 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:					
Delinquent Penalties	*	*	\$24,600	*	\$27,585
Laboratory Fees			\$10,200		\$12,000
Other Fees	*	*	\$24,500	*	\$9,000
Miscellaneous (Cell Tower Rental)	*	*	\$93,750	*	\$87,716
	*	*		*	*
	*	*		*	*
	*	*		*	*
<b>TOTAL OTHER REVENUES</b>	* A-4	*	\$153,050	*	\$136,301
=====					

\* INCLUDE ALL APPLICABLE RATE SCHEDULES TO SUPPORT SUCH FEES

# AUTHORITY BUDGET

## SUPPLEMENTAL SCHEDULES

Wastewater  
(OPERATION)

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

### ==== NON-OPERATING REVENUES ====

----GRANTS &---- ----ENTITLEMENTS----	CROSS REF.		2013 PROPOSED BUDGET	2012 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:	-----	-----	-----	-----
	*	*		*
	*	*		*
	*	*	N/A	N/A
	*	*		*
	*	*		*
TOTAL GRANTS & ENT.	*	A-5 *	None	None
			=====	=====

---LOCAL SUBSIDIES--- ---& DONATIONS---	CROSS REF.		2013 PROPOSED BUDGET	2012 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:	-----	-----	-----	-----
	*	*		*
Developer Contributions			N/A	N/A
	*	*		*
	*	*		*
	*	*		*
TOTAL SUB. & DONATIONS	*	A-6 *	None	None
			=====	=====

# AUTHORITY BUDGET

## SUPPLEMENTAL SCHEDULES

Wastewater  
(OPERATION)

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

### ==== NON-OPERATING REVENUES ====

#### ---INTEREST ON INVESTMENTS--- ---AND DEPOSITS---

	CROSS REF.		2013 PROPOSED BUDGET		2012 CURRENT YEAR'S ADOPTED BUDGET	
INVESTMENTS	*	*	\$24,000	*	\$44,500	*
SECURITY DEPOSITS	*	*		*		*
PENALTIES	*	*		*		*
OTHER INVESTMENTS	*	*		*		*
TOTAL INTEREST ON INVESTMENTS & DEPOSITS	*	A-7 *	\$24,000	*	\$44,500	*
			=====		=====	

#### ---OTHER NON-OPERATING REVENUES---

	CROSS REF.		2013 PROPOSED BUDGET		2012 CURRENT YEAR'S ADOPTED BUDGET	
LIST IN DETAIL:	*	*		*		*
	*	*	N/A	*	N/A	*
	*	*		*		*
	*	*		*		*
	*	*		*		*
TOTAL OTHER REVENUES	*	A-8 *	None	*	None	*
			=====		=====	

2013

**AUTHORITY BUDGET**  
SUPPLEMENTAL SCHEDULES

Wastewater  
(OPERATION)

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

==== NON-OPERATING APPROPRIATIONS ====

----RENEWAL &---- ----REPLACEMENT RESERVE(S)----			2013 PROPOSED BUDGET		2012 CURRENT YEAR'S ADOPTED BUDGET	
CROSS REF.						
LIST IN DETAIL:						
Renewal and Replacement	*	*		*		*
	*	*	N/A	*	N/A	*
	*	*		*		*
	*	*		*		*
TOTAL RENEWAL & REPLACEMENT RESERVE(S)	*	C-1	None	*	None	*
---OTHER RESERVES---			2013 PROPOSED BUDGET		2012 CURRENT YEAR'S ADOPTED BUDGET	
CROSS REF.						
LIST IN DETAIL:						
	*	*		*		*
	*	*	N/A	*	N/A	*
	*	*		*		*
	*	*		*		*
TOTAL OTHER RESERVES	*	C-2	None	*	None	*

2013

**AUTHORITY BUDGET**  
SUPPLEMENTAL SCHEDULES

Wastewater  
(OPERATION)

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

==== BUDGETED DEBT SERVICE REQUIREMENTS ====

---PRINCIPAL PAYMENTS---

	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR'S ADOPTED BUDGET
AUTHORITY NOTES	* P-1 *	*	*
AUTHORITY BONDS	* P-2 *	*	*
CAPITAL LEASES	* P-3 *	*	*
INTERGOVERN. LOANS	* P-4 *	\$937,243 *	\$906,780 *
OTHER OBLIGATIONS	* P-5 *	*	*
<b>TOTAL PRINCIPAL PAYMENTS</b>	* D-1 *	<b>\$937,243 *</b>	<b>\$906,780 *</b>
		=====	=====

---INTEREST PAYMENTS---

	CROSS REF.	2013 PROPOSED BUDGET	2012 CURRENT YEAR'S ADOPTED BUDGET
AUTHORITY NOTES	* I-1 *	*	*
AUTHORITY BONDS	* I-2 *	*	*
CAPITAL LEASES	* I-3 *	*	*
INTERGOVERN. LOANS	* I-4 *	\$313,866 *	\$338,992 *
OTHER OBLIGATIONS	* I-5 *	*	*
<b>TOTAL INTEREST PAYMENTS</b>	* D-2 *	<b>\$313,866 *</b>	<b>\$338,992 *</b>
		=====	=====



# AUTHORITY BUDGET

## SUPPLEMENTAL SCHEDULES

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY  
FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

### 5 YEAR DEBT SERVICE SCHEDULE

PRINCIPAL PAYMENTS	YEARS					
	2013 11/30/14	2014 11/30/15	2015 11/30/16	2016 11/30/17	2017 11/30/18	2018 11/30/19
--AUTHORITY NOTES--						
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-1</b>	*	*	*	*	*	*
--AUTHORITY BONDS--						
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-2</b>	*	*	*	*	*	*
--AUTHORITY CAPITAL LEASES--						
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-3</b>	*	*	*	*	*	*
--AUTHORITY INTERGOVERNMENTAL LOANS--						
NJ EIT Trust 2008	* \$505,000	* \$530,000	* \$555,000	* \$580,000	* \$610,000	* \$640,000
NJ EIT Fund 2008	* \$388,713	* \$388,597	* \$387,902	* \$386,627	* \$387,091	* \$386,859
NJ EIT Trust 2010	* \$20,000	* \$20,000	* \$20,000	* \$20,000	* \$20,000	* \$25,000
NJ EIT Fund 2010	* \$23,530	* \$23,530	* \$23,530	* \$23,530	* \$23,530	* \$23,530
<b>TOTAL PAYMENTS P-4</b>	* \$937,243	* \$962,127	* \$986,432	* \$1,010,157	* \$1,040,621	* \$1,075,389
--AUTHORITY OBLIGATIONS (LIST)--						
*	*	*	*	*	*	*
*	*	*	*	*	*	*
*	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-5</b>	*	*	*	*	*	*
<b>TOTAL PRINCIPAL DEBT PAYMENTS SS-6</b>	* \$937,243	* \$962,127	* \$986,432	* \$1,010,157	* \$1,040,621	* \$1,075,389
	=====	=====	=====	=====	=====	=====

# AUTHORITY BUDGET

## SUPPLEMENTAL SCHEDULES

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY  
FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

### 5 YEAR DEBT SERVICE SCHEDULE

INTEREST PAYMENTS	YEARS					
	2013 11/30/14	2014 11/30/15	2015 11/30/16	2016 11/30/17	2017 11/30/18	2018 11/30/19
--AUTHORITY NOTES--	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS I-1</b>	*	*	*	*	*	*
--AUTHORITY BONDS--	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS I-2</b>	*	*	*	*	*	*
--AUTHORITY CAPITAL LEASES--	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS I-3</b>	*	*	*	*	*	*
--AUTHORITY INTERGOVERNMENTAL LOANS--	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS I-4</b>	*	*	*	*	*	*
--AUTHORITY OBLIGATIONS (LIST)--						
NJ EIT Trust 2008	* \$298,754 *	* \$273,192 *	* \$246,302 *	* \$218,317 *	* \$188,942 *	* \$157,667 *
NJ EIT Trust 2010	* \$15,112 *	* \$14,112 *	* \$13,112 *	* \$12,113 *	* \$11,113 *	* \$10,113 *
	*	*	*	*	*	*
<b>TOTAL PAYMENTS I-5</b>	* \$313,866 *	* \$287,304 *	* \$259,414 *	* \$230,430 *	* \$200,055 *	* \$167,780 *
<b>TOTAL INTEREST</b>						
<b>DEBT PAYMENTS SS-6</b>	* \$313,866 *	* \$287,304 *	* \$259,414 *	* \$230,430 *	* \$200,055 *	* \$167,780 *
	=====	=====	=====	=====	=====	=====

**AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES**

Wastewater  
(OPERATION)

FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

(1) PY UNRESTRICTED NET ASSETS (11/30/11) PY AUDIT \* \$4,574,172 \*

**ADJUSTMENTS DURING CURRENT YEAR**

(a) EST. NET INCOME OR (LOSS) ON CURRENT  
YEAR'S RESULTS OF OPERATIONS (11/30/13) \* (\$435,908) \*  
(Include unbudgeted use of unrestricted net assets)

(b) ADJUSTMENTS: OTHER (Attach list): \* (413,000)

(2) SUBTOTAL - ADJUSTMENTS

(ADD AMOUNTS ON LINES a-b) \* (\$848,908) \*

(3) ADD LINES 1 AND 2

\$3,725,264

**CURRENT YEAR ESTIMATED CHANGES IN RESTRICTIONS**  
(attach documentation)

Additions/Reductions

(c) DEBT SERVICE

(d) MAINTENANCE RESERVE (Renewal and Replacement)

(e) OPERATING REQUIREMENT

(f) OTHER LEGAL RESERVATIONS

(4) SUB-TOTAL - RESTRICTIONS

(ADD AMOUNTS ON LINES c-f) \* \$0 \*

**DESIGNATIONS (attach documentation)**

(g) NON-OPERATING IMPROVEMENTS & REPAIRS (CB-4&5) \* \$1,055,000 \*

(h) CONTRIBUTION TO RATE STABILIZATION PLAN (#)

(i) OTHER BOARD DESIGNATION

(j) ADJUSTMENTS /OTHER (Attach list): \*

(5) SUBTOTAL - DESIGNATIONS

(ADD AMOUNTS ON LINES g-i) \* \$1,055,000 \*

(6) ADD LINES 4 AND 5

\$1,055,000 \*

(7) UNRESTRICTED NET ASSETS AVAILABLE FOR USE IN PROPOSED BUDGET  
(SUBTRACT LINE 6 FROM LINE 3)

\$2,670,264 \*

**PROPOSED UTILIZATION OF AVAILABLE UNRESTRICTED NET ASSETS**

(8) AS REVENUE IN ANNUAL BUDGET (PAGE 6, LINE R-3b) \* \$0 \*

(9) FOR CURRENT YEAR CAPITAL BUDGET (PAGE CB-3) \* \$1,164,000 \*

(10) SUBTOTAL - U/R NET ASSET UTILIZED (ADD AMOUNTS ON LINES 8-9) \* \$1,164,000 \*

(11) MAXIMUM ALLOWABLE FOR APPROPRIATION TO MUNICIPALITY/COUNTY  
(Budget Item B-2 times 5%) (4,153,606) \$207,680

(12) AS APPROPRIATED TO MUNICIPALITY/COUNTY (PAGE 6, LINE R-3a)

\* \$ - \*

(13) TOTAL UNRESTRICTED/UNDESIGNATED NET ASSETS

(SUBTRACT LINES 10 AND 12 FROM LINE 7)

\* \$1,506,264 \*

CERTIFIED BY:

Financial Officer

Phone # (extension) / Fax#

DATE: September 19, 2013

(#) Explain in detail in the Budget Message

**2013**

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY  
FISCAL YEAR: FROM DECEMBER 1, 2013 TO NOVEMBER 30, 2014

SS-9 Line 1 (b) Adjustment - Increase in Investment in Fixed Assets 11-30-13	<u>\$ 413,000</u>
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