

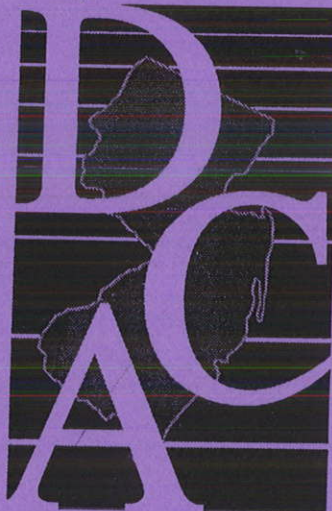
2015

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY  
(name)

# Authority Budget

eastwindsormua.com  
(Authority Web Address)

**Department Of**



**Community  
Affairs**

Division of Local Government Services

# 2015

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(name)

## Authority Budget

eastwindsormua.com

(Authority Web Address)

**Department Of**



**Community  
Affairs**

Division of Local Government Services

# **2015 AUTHORITY BUDGET**

## **Certification Section**

2015

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

**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: \_\_\_\_\_

# 2015 PREPARER'S CERTIFICATION

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

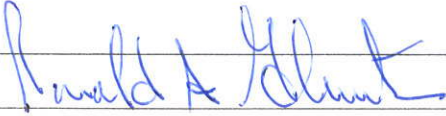
(Name)

### AUTHORITY BUDGET

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

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

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

Preparer's Signature:			
Name:	Ronald A. Ghrist		
Title:	Finance Officer		
Address:	7 Wiltshire Drive, East Windsor, New Jersey		
Phone Number:	609-443-6000 x7628	Fax Number:	609-443-3928
E-mail address	raghrist@comcast.net		

# 2015 APPROVAL CERTIFICATION

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

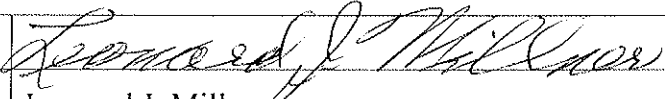
(Name)

### AUTHORITY BUDGET

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body of the East Windsor Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 24th day of September, 2015.

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

Officer's Signature:			
Name:	Leonard J. Millner		
Title:	Assistant Secretary - Treasurer		
Address:	7 Wiltshire drive East Windsor, New Jersey		
Phone Number:	609-443-6000	Fax Number:	609-443-3928
E-mail address	eastwindsormua.com		

# INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

www.EastwinburyNJ.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
- ☒ Commencing with 2013, the budgets for the current fiscal year and immediately preceding two prior years
- N/A ☐ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ☒ Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- ☒ Beginning January 1, 2013, 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

Richard Brand

**2015 AUTHORITY BUDGET RESOLUTION****EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY**

(Name)

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

WHEREAS, the Annual Budget and Capital Budget for the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2015 and ending, November 30, 2016 has been presented before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of September 24, 2015; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$3,473,642, Total Appropriations, \$4,121,520 including any Accumulated Deficit if any, of \$NONE and Total Unrestricted Net Position utilized of \$647,878; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$1,380,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$830,000; and

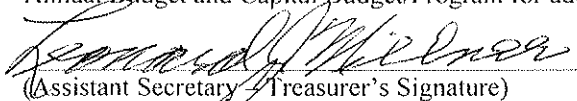
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 24, 2015 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2015 and ending, November 30, 2016 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 19, 2015.

  
(Assistant Secretary - Treasurer's Signature)

September 24, 2015  
(Date)

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

# 2015 AUTHORITY BUDGET RESOLUTION

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

WHEREAS, the Annual Budget and Capital Budget for the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2015 and ending, November 30, 2016 has been presented before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of September 24, 2015; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$4,908,746, Total Appropriations, \$4,667,973 including any Accumulated Deficit if any, of \$NONE and Total Unrestricted Net Position utilized of \$NONE; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$980,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$980,000; and

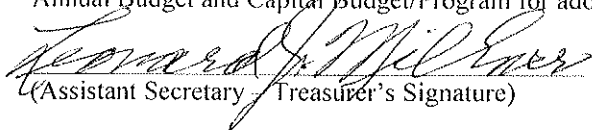
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 24, 2015 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2015 and ending, November 30, 2016 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 19, 2015.

  
(Assistant Secretary - Treasurer's Signature)

September 24, 2015  
(Date)

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

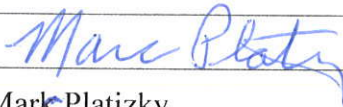
# 2015 ADOPTION CERTIFICATION

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY (Name)

### AUTHORITY BUDGET

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

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 19<sup>th</sup> day of, November, 2015.

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

# 2015 ADOPTED BUDGET RESOLUTION

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

### AUTHORITY BUDGET

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

WHEREAS, the Annual Budget and Capital Budget/Program for the East Windsor Municipal Utilities Authority for the fiscal year beginning December 1, 2015 and ending, November 30, 2016 has been presented for adoption before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of November 19, 2015; 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 \$4,908,746, Total Appropriations, including any Accumulated Deficit, if any, of \$4,667,973 and Total Unrestricted Net Position utilized of \$NONE; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$980,000 and Total Unrestricted Net Position planned to be utilized of \$980,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of East Windsor Municipal Utilities Authority, at an open public meeting held on November 19, 2015 that the Annual Budget and Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2015 and ending, November 30, 2016 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 19, 2015

(Date)

Governing Body  
Member:

Recorded Vote

Aye

Nay

Abstain

Absent

Moore  
Lippman  
Platizky  
Kurs  
Millner  
Lawler  
Shifman

X  
X  
X  
X  
X

M/A

# 2015 ADOPTED BUDGET RESOLUTION

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

### AUTHORITY BUDGET

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

WHEREAS, the Annual Budget and Capital Budget/Program for the East Windsor Municipal Utilities Authority for the fiscal year beginning December 1, 2015 and ending, November 30, 2016 has been presented for adoption before the governing body of the East Windsor Municipal Utilities Authority at its open public meeting of November 19, 2015; 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 \$3,473,642, Total Appropriations, including any Accumulated Deficit, if any, of \$4,121,520 and Total Unrestricted Net Position utilized of \$647,878; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$1,380,000 and Total Unrestricted Net Position planned to be utilized of \$830,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of East Windsor Municipal Utilities Authority, at an open public meeting held on November 19, 2015 that the Annual Budget and Capital Budget/Program of the East Windsor Municipal Utilities Authority for the fiscal year beginning, December 1, 2015 and ending, November 30, 2016 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.

*Marc Platizky*  
 (Secretary's Signature)

November 19, 2015  
 (Date)

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

*N/A*

# 2015

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

# AUTHORITY CAPITAL BUDGET/ PROGRAM

# 2015 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY


(Name)

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

☒ 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 24th day of September, 2015.

**OR**

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

Officer's Signature:			
Name:	Leonard J. Millner		
Title:	Assistant Secretary - Treasurer		
Address:	7 Wiltshire Drive East Windsor, New Jersey		
Phone Number:	609-443-6000	Fax Number:	609-443-3928
E-mail address	eastwindsormua.com		

# 2015 CAPITAL BUDGET/PROGRAM MESSAGE

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

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 improvement plan or report; does it include full lifecycle costs; and is it consistent with appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes.

3. Has a long-term (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 impact 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.

The Authority has been using net position in prior years to fund operating budgets and funding of capital budgets. Water rates were increased effective December 1, 2012, wastewater rates were last adjusted effective December 1, 2001 when they were reduced from \$96.10 to \$81.70 per quarter. The Authority will be reviewing rates during the balance of 2015 with a possible increase in 2016 for both water and wastewater

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.*

# 2015 Proposed Capital Budget

East Windsor Municipal Utilities Authority  
For the Period December 1, 2015 to November 30, 2016

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
See Pages CB-3a, CB-4a and CB-5a	\$ 1,380,000	\$ 830,000				\$ 550,000
	-					
	-					
Total	1,380,000	830,000	-	-	-	550,000
<i>Wastewater</i>						
See Pages CB-3a, CB-4a and CB-5a	980,000	980,000				
	-					
	-					
Total	980,000	980,000	-	-	-	-
<i>Operation #3</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 2,360,000</b>	<b>\$ 1,810,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 550,000</b>

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

2015 Proposed Capital Budget  
East Windsor Municipal Utilities Authority  
For The Period December 1, 2015 to November 30, 2016

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal and Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Water						
Administrative Equipment	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Project Design	35,000	35,000				
Miscellaneous Equipment	50,000	50,000				
Vehicle Replacement	35,000	35,000				
Meter Replacement	90,000	90,000				
Rehab Well	70,000	70,000				
SCADA Upgrades	200,000	200,000				
VAC Trailer	40,000	40,000				
Well #6 Improvement and Generator	300,000	300,000				
Water Main Improvements	400,000					400,000
Water Main N. Main Street	150,000	-	-	-	-	150,000
Total	1,380,000	830,000	-	-	-	550,000
Wastewater						
Administrative Equipment	10,000	10,000				
Project Design	35,000	35,000				
Miscellaneous Equipment	75,000	75,000				
Rehab Clarifloculator	80,000	80,000				
Generator-Pump Stations	100,000	100,000				
Purchase vehicle	65,000	65,000				
I & I Study	60,000	60,000				
Purchase of T.V. Truck	150,000	150,000				
Site Lighting at S.T.P.	85,000	85,000				
SCADD Improvements	20,000	20,000				
Demolition of Soda Ash Tower	100,000	100,000				
18' Relief Sewer	200,000	200,000	-	-	-	-
Total	980,000	980,000	-	-	-	-
Total Proposed Capital Budget	\$ 2,360,000	\$ 1,810,000	\$ -	\$ -	\$ -	\$ 550,000

# 5 Year Capital Improvement Plan

## East Windsor Municipal Utilities Authority

For the Period December 1, 2015 to November 30, 2016

	Estimated Total	Fiscal Year Beginning in					
	Cost	Current Year Proposed Budget	2016	2017	2018	2019	2020
<i>Water</i>							
See Pages CB-3a, CB-4a and CB-	\$ 14,150,000	\$ 1,380,000	\$ 980,000	\$ 5,555,000	\$ 5,055,000	\$ 590,000	\$ 590,000
\$0	-	-	-	-	-	-	-
\$0	-	-	-	-	-	-	-
\$0	-	-	-	-	-	-	-
Total	14,150,000	1,380,000	980,000	5,555,000	5,055,000	590,000	590,000
<i>Wastewater</i>							
See Pages CB-3a, CB-4a and CB-	13,585,000	980,000	11,955,000	120,000	255,000	155,000	120,000
\$0	-	-	-	-	-	-	-
\$0	-	-	-	-	-	-	-
\$0	-	-	-	-	-	-	-
Total	13,585,000	980,000	11,955,000	120,000	255,000	155,000	120,000
<i>Operation #3</i>							
Project A Description	-	-	-	-	-	-	-
Project B Description	-	-	-	-	-	-	-
Project C Description	-	-	-	-	-	-	-
Project D Description	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
Project A Description	-	-	-	-	-	-	-
Project B Description	-	-	-	-	-	-	-
Project C Description	-	-	-	-	-	-	-
Project D Description	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
Project A Description	-	-	-	-	-	-	-
Project B Description	-	-	-	-	-	-	-
Project C Description	-	-	-	-	-	-	-
Project D Description	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
Project A Description	-	-	-	-	-	-	-
Project B Description	-	-	-	-	-	-	-
Project C Description	-	-	-	-	-	-	-
Project D Description	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
TOTAL	\$ 27,735,000	\$ 2,360,000	\$ 12,935,000	\$ 5,675,000	\$ 5,310,000	\$ 745,000	\$ 710,000

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

5 Year Capital Improvement Plan  
 East Windsor Municipal Utilities Authority  
 For The Period December 1, 2015 to November 30, 2016

	Estimated	11/30/2016 Current Year	11/30/2017	11/30/2018	11/30/2019	11/30/2020	11/30/2021
	Total Cost	Proposed Budget	2016	2017	2018	2019	2020
<b>Water</b>							
Administrative Equip.	\$ 60,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Project Design	210,000	35,000	35,000	35,000	35,000	35,000	35,000
Miscellaneous Equip.	300,000	50,000	50,000	50,000	50,000	50,000	50,000
Vehicle							
Replacement	140,000	35,000	35,000	-	-	35,000	35,000
Meter Replacement	540,000	90,000	90,000	90,000	90,000	90,000	90,000
Rehab Well	420,000	70,000	70,000	70,000	70,000	70,000	70,000
SCADA Upgrades	200,000	200,000					
VAC Trailer	40,000	40,000					
Well 6 Improvement and Generator	300,000	300,000					
Water Main Improvements	1,900,000	400,000	300,000	300,000	300,000	300,000	300,000
Water Main N. Main Street	150,000	150,000					
Well #5 Upgrade	5,250,000		250,000	5,000,000			
Auto Meter Reader	140,000		140,000				
Photovoltaic System	4,500,000	-	-	-	4,500,000	-	-
<b>Total</b>	<b>14,150,000</b>	<b>1,380,000</b>	<b>980,000</b>	<b>5,555,000</b>	<b>5,055,000</b>	<b>590,000</b>	<b>590,000</b>
<b>Wastewater</b>							
Administrative							
Equipment	60,000	10,000	10,000	10,000	10,000	10,000	10,000
Project Design	210,000	35,000	35,000	35,000	35,000	35,000	35,000
Miscellaneous							
Equipment	450,000	75,000	75,000	75,000	75,000	75,000	75,000
Rehab Clarifloculator	80,000	80,000					
Generator-Pump							
Stations	100,000	100,000					
Purchase vehicle	170,000	65,000	35,000		35,000	35,000	
I & I Study	60,000	60,000					
Purchase TV Truck	150,000	150,000					
Site Lighting at S.T.P.	85,000	85,000					
SCADD Improvements	20,000	20,000					
Demolition of Soda							
Ash Tower	100,000	100,000					
18' Relief Sewer	2,000,000	200,000	1,800,000				
Photovoltaic System	10,000,000		10,000,000				
Upgrade Pump							
Station #8	100,000	-	-	-	100,000	-	-
<b>Total</b>	<b>13,585,000</b>	<b>980,000</b>	<b>11,955,000</b>	<b>120,000</b>	<b>255,000</b>	<b>155,000</b>	<b>120,000</b>
<b>Total</b>	<b>\$ 27,735,000</b>	<b>\$ 2,360,000</b>	<b>\$ 12,935,000</b>	<b>\$ 5,675,000</b>	<b>\$ 5,310,000</b>	<b>\$ 745,000</b>	<b>\$ 710,000</b>

# 5 Year Capital Improvement Plan Funding Sources

## East Windsor Municipal Utilities Authority

For the Period December 1, 2015 to November 30, 2016

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
See Pages CB-3a, CB-4a and CB-	\$ 14,150,000	\$ 2,500,000	\$ -	\$ 9,750,000	\$ -	\$ 1,900,000
	\$0					
	\$0					
	\$0					
Total	14,150,000	2,500,000	-	9,750,000	-	1,900,000
<i>Wastewater</i>						
See Pages CB-3a, CB-4a and CB-	13,585,000	1,585,000	-	11,800,000	-	200,000
	\$0					
	\$0					
	\$0					
Total	13,585,000	1,585,000	-	11,800,000	-	200,000
<i>Operation #3</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ 27,735,000	\$ 4,085,000	\$ -	\$ 21,550,000	\$ -	\$ 2,100,000
Total 5 Year Plan per CB-4	\$ 27,735,000					
Balance check	- If amount is other than zero, verify that projects listed above match projects listed on CB-4.					

Project descriptions entered on Page CB-3 will carry forward to Pages CB-4 and CB-5. No need to re-enter project descriptions above.

5 Year Capital Improvement Plan Funding Sources  
 East Windsor Municipal Utilities Authority  
 For The Period December 1, 2015 to November 30, 2016

		Funding Sources				
	Estimated	Unrestricted	Renewal &			
	Total	Net Position	Replacement	Debt	Capital	Other
	Cost	Utilized	Reserve	Authorization	Grants	Sources
Water						
Administrative Equip.	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Project Design	210,000	210,000				
Miscellaneous Equip.	300,000	300,000				
Vehicle						
Replacement	140,000	140,000				
Meter Replacement	540,000	540,000				
Rehab Well	420,000	420,000				
SCADA Upgrades	200,000	200,000				
VAC Trailer	40,000	40,000				
Well 6 Improvement and Generator	300,000	300,000				
Water Main Improvements	1,900,000					1,900,000
Water Main N. Main Street	150,000	150,000				
Well #5 Upgrade	5,250,000			5,250,000		
Auto Meter Reader	140,000	140,000				
Photovoltaic System	4,500,000	-	-	4,500,000	-	-
Total	14,150,000	2,500,000	-	9,750,000	-	1,900,000
Wastewater						
Administrative Equipment	60,000	60,000				
Project Design	210,000	210,000				
Miscellaneous Equipment	450,000	450,000				
Rehab Clarifloculator	80,000	80,000				
Generator-Pump Stations	100,000	100,000				
Purchase Vehicle	170,000	170,000				
I & I Study	60,000	60,000				
Purchase TV Truck	150,000	150,000				
Site Lighting at S.T.P.	85,000	85,000				
SCADD Improvements	20,000	20,000				
Demolition of Soda Ash Tower	100,000	100,000				
18' Relief Sewer	2,000,000			1,800,000		200,000
Photovoltaic System	10,000,000			10,000,000		
Upgrade Pump Station #8	100,000	100,000	-	-	-	-
Total	13,585,000	1,585,000	-	11,800,000	-	200,000
Total	\$ 27,735,000	\$ 4,085,000	\$ -	\$ 21,550,000	\$ -	\$ 2,100,000

# **2015 AUTHORITY BUDGET**

## **Financial Schedules Section**

# 2015 Budget Summary

## East Windsor Municipal Utilities Authority

For the Period December 1, 2015 to November 30, 2016

	Proposed Budget						Current Year Adopted Budget Total All Operations	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year	
	Water	Wastewater	Operation							Total All Operations
			#3	#4	#5	#6				
REVENUES										
Total Operating Revenues	\$ 3,465,042	\$ 4,896,746	\$ -	\$ -	\$ -	\$ -	\$ 8,361,788	\$ 840,625	11.2%	
Total Non-Operating Revenues	8,600	12,000	-	-	-	-	20,600	5,600	37.3%	
Total Anticipated Revenues	3,473,642	4,908,746	-	-	-	-	8,382,388	846,225	11.2%	
APPROPRIATIONS										
Total Administration	515,029	515,030	-	-	-	-	1,030,059	59,179	6.1%	
Total Cost of Providing Services	2,116,049	2,907,097	-	-	-	-	5,023,146	127,771	2.6%	
Total Principal Payments on Debt Service in Lieu of Depreciation	1,253,380	986,432	-	-	-	-	2,239,812	53,279	2.4%	
Total Operating Appropriations	3,884,458	4,408,559	-	-	-	-	8,293,017	240,229	3.0%	
Total Interest Payments on Debt	237,062	259,414	-	-	-	-	496,476	(50,627)	-9.3%	
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	#DIV/0!	
Total Non-Operating Appropriations	237,062	259,414	-	-	-	-	496,476	(50,627)	-9.3%	
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!	
Total Appropriations and Accumulated Deficit	4,121,520	4,667,973	-	-	-	-	8,789,493	189,602	2.2%	
Less: Total Unrestricted Net Position Utilized	647,878	(240,773)	-	-	-	-	407,105	(656,622)	-61.7%	
Net Total Appropriations	3,473,642	4,908,746	-	-	-	-	8,382,388	846,224	11.2%	
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	-100.0%	

# 2015 Revenue Schedule

East Windsor Municipal Utilities Authority  
For the Period December 1, 2015 to November 30, 2016

	Proposed Budget						Current Year Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
	Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	All Operations	All Operations
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential	\$2,602,500	\$ 3,688,000					\$ 5,974,300	\$ 316,200	5.3%
Business/Commercial	372,500	412,000					740,700	43,800	5.9%
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Service Charges	2,975,000	4,100,000	-	-	-	-	6,715,000	360,000	5.4%
<i>Connection Fees</i>									
Residential	24,350	58,950					361,800	(278,500)	-77.0%
Business/Commercial	366,892	622,296					238,683	750,505	314.4%
Industrial							-	-	#DIV/0!
Intergovernmental							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Connection Fees	391,242	681,246	-	-	-	-	600,483	472,005	78.6%
<i>Parking Fees</i>									
Meters							-	-	#DIV/0!
Permits							-	-	#DIV/0!
Fines/Penalties							-	-	#DIV/0!
Other							-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
Delinquent Fees	13,500	18,700					26,500	5,700	21.5%
Laboratory Fees	-	4,500					4,500	-	0.0%
Other Fees	2,800	2,800					166,000	(160,400)	-96.6%
Misc (Cell Tower Rental)	82,500	89,500					8,680	163,320	1881.6%
Total Other Revenue	98,800	115,500	-	-	-	-	205,680	8,620	4.2%
Total Operating Revenues	3,465,042	4,896,746	-	-	-	-	7,521,163	840,625	11.2%
<b>NON-OPERATING REVENUES</b>									
<i>Grants &amp; Entitlements (List)</i>									
Grant #1							-	-	#DIV/0!
Grant #2							-	-	#DIV/0!
Grant #3							-	-	#DIV/0!
Grant #4							-	-	#DIV/0!
Total Grants & Entitlements	-	-	-	-	-	-	-	-	#DIV/0!
<i>Local Subsidies &amp; Donations (List)</i>									
Local Subsidy #1							-	-	#DIV/0!
Local Subsidy #2							-	-	#DIV/0!
Local Subsidy #3							-	-	#DIV/0!
Local Subsidy #4							-	-	#DIV/0!
Total Local Subsidies & Donations	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments &amp; Deposits</i>									
Investments	8,600	12,000					15,000	5,600	37.3%
Security Deposits							-	-	#DIV/0!
Penalties							-	-	#DIV/0!
Other Investments							-	-	#DIV/0!
Total Interest	8,600	12,000	-	-	-	-	15,000	5,600	37.3%
<i>Other Non-Operating Revenues (List)</i>									
Other Non-Operating #1							-	-	#DIV/0!
Other Non-Operating #2							-	-	#DIV/0!
Other Non-Operating #3							-	-	#DIV/0!
Other Non-Operating #4							-	-	#DIV/0!
Other Non-Operating Revenues	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Revenues	8,600	12,000	-	-	-	-	15,000	5,600	37.3%
<b>TOTAL ANTICIPATED REVENUES</b>	\$3,473,642	\$ 4,908,746	\$ -	\$ -	\$ -	\$ -	\$ 7,536,163	\$ 846,225	11.2%

## 2014 Revenue Schedule

East Windsor Municipal Utilities Authority  
For the Period December 1, 2015 to November 30, 2016

	Current Year Adopted Budget						
	Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	\$2,441,700	\$3,532,600					\$5,974,300
Business/Commercial	349,200	391,500					740,700
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	2,790,900	3,924,100	-	-	-	-	6,715,000
<i>Connection Fees</i>							
Residential	103,725	258,075					361,800
Business/Commercial	61,860	176,823					238,683
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	165,585	434,898	-	-	-	-	600,483
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Delinquent Fees	10,610	15,890					26,500
Other Fees	2,250	2,250					4,500
Cell Tower Rents	83,000	83,000					166,000
Lab Fees	-	8,680					8,680
Total Other Revenue	95,860	109,820	-	-	-	-	205,680
Total Operating Revenues	3,052,345	4,468,818	-	-	-	-	7,521,163
<b>NON-OPERATING REVENUES</b>							
<i>Grants &amp; Entitlements (List)</i>							
Grant #1							-
Grant #2							-
Grant #3							-
Grant #4							-
Total Grants & Entitlements	-	-	-	-	-	-	-
<i>Local Subsidies &amp; Donations (List)</i>							
Local Subsidy #1							-
Local Subsidy #2							-
Local Subsidy #3							-
Local Subsidy #4							-
Total Local Subsidies & Donations	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Investments	7,500	7,500					15,000
Security Deposits							-
Penalties							-
Other Investments							-
Total Interest	7,500	7,500	-	-	-	-	15,000
<i>Other Non-Operating Revenues (List)</i>							
Other Non-Operating #1							-
Other Non-Operating #2							-
Other Non-Operating #3							-
Other Non-Operating #4							-
Other Non-Operating Revenues	-	-	-	-	-	-	-
Total Non-Operating Revenues	7,500	7,500	-	-	-	-	15,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$3,059,845</b>	<b>\$4,476,318</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$7,536,163</b>

# 2015 Appropriations Schedule

East Windsor Municipal Utilities Authority  
For the Period December 1, 2015 to November 30, 2016

	Proposed Budget						Current Year Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
	Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
Administration - Personnel									
Salary & Wages	\$ 259,572	\$ 259,573					\$ 519,145	\$ 29,075	5.9%
Fringe Benefits	113,570	113,569					227,139	8,329	3.8%
Total Administration - Personnel	373,142	373,142	-	-	-	-	746,284	37,404	5.3%
Administration - Other (List)									
Contracted Services	91,562	91,563					183,125	5,675	3.2%
Utilities	10,875	10,875					21,750	(4,350)	-16.7%
Insurance	10,288	10,287					20,575	525	2.6%
Supplies	9,750	9,750					19,500	4,500	30.0%
Miscellaneous Administration*	19,412	19,413					38,825	15,425	65.9%
Total Administration - Other	141,887	141,888	-	-	-	-	283,775	21,775	8.3%
Total Administration	515,029	515,030	-	-	-	-	1,030,059	59,179	6.1%
Cost of Providing Services - Personnel									
Salary & Wages	647,799	862,422					1,510,221	85,221	6.0%
Fringe Benefits	334,275	445,500					779,775	(15,150)	-1.9%
Total COPS - Personnel	982,074	1,307,922	-	-	-	-	2,289,996	70,071	3.2%
Cost of Providing Services - Other (List)									
See page F-4a	1,133,975	1,599,175	-	-	-	-	2,733,150	57,700	2.2%
								-	#DIV/0!
								-	#DIV/0!
								-	#DIV/0!
Miscellaneous COPS*								-	#DIV/0!
Total COPS - Other	1,133,975	1,599,175	-	-	-	-	2,733,150	57,700	2.2%
Total Cost of Providing Services	2,116,049	2,907,097	-	-	-	-	5,023,146	127,771	2.6%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,253,380	986,432	-	-	-	-	2,239,812	53,279	2.4%
Total Operating Appropriations	3,884,458	4,408,559	-	-	-	-	8,293,017	240,229	3.0%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	237,062	259,414	-	-	-	-	496,476	(50,627)	-9.3%
Operations & Maintenance Reserve								-	#DIV/0!
Renewal & Replacement Reserve								-	#DIV/0!
Municipality/County Appropriation								-	#DIV/0!
Other Reserves								-	#DIV/0!
Total Non-Operating Appropriations	237,062	259,414	-	-	-	-	496,476	(50,627)	-9.3%
<b>TOTAL APPROPRIATIONS</b>	4,121,520	4,667,973	-	-	-	-	8,789,493	189,602	2.2%
<b>ACCUMULATED DEFICIT</b>									
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	4,121,520	4,667,973	-	-	-	-	8,789,493	189,602	2.2%
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation								-	#DIV/0!
Other	647,878	(240,773)					407,105	(656,622)	-61.7%
Total Unrestricted Net Position Utilized	647,878	(240,773)	-	-	-	-	407,105	(656,622)	-61.7%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 3,473,642	\$ 4,908,746	\$ -	\$ -	\$ -	\$ -	\$ 8,382,388	\$ 7,536,164	\$ 846,224 11.2%

\* 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 \$ 194,222.90 \$ 220,427.95 \$ - \$ - \$ - \$ - \$ 414,650.85

f-4a

# 2014 Appropriations Schedule

East Windsor Municipal Utilities Authority							
For the Period	December 1, 2015		to		November 30, 2016		
	Current Year Adopted Budget						
	Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 245,035	\$ 245,035					\$ 490,070
Fringe Benefits	109,405	109,405					218,810
Total Administration - Personnel	354,440	354,440	-	-	-	-	708,880
<i>Administration - Other (List)</i>							
Contracted Services	88,725	88,725					177,450
Utilities	13,050	13,050					26,100
Insurance	10,025	10,025					20,050
Supplies	7,500	7,500					15,000
Miscellaneous Administration*	11,700	11,700					23,400
Total Administration - Other	131,000	131,000	-	-	-	-	262,000
Total Administration	485,440	485,440	-	-	-	-	970,880
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	587,525	837,475					1,425,000
Fringe Benefits	320,825	474,100					794,925
Total COPS - Personnel	908,350	1,311,575	-	-	-	-	2,219,925
<i>Cost of Providing Services - Other (List)</i>							
See page F-5a	1,128,750	1,546,700					2,675,450
							-
							-
							-
Miscellaneous COPS*							-
Total COPS - Other	1,128,750	1,546,700	-	-	-	-	2,675,450
Total Cost of Providing Services	2,037,100	2,858,275	-	-	-	-	4,895,375
Total Principal Payments on Debt Service in Lieu of Depreciation	1,224,406	962,127	-	-	-	-	2,186,533
Total Operating Appropriations	3,746,946	4,305,842	-	-	-	-	8,052,788
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	259,798	287,305	-	-	-	-	547,103
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	259,798	287,305	-	-	-	-	547,103
<b>TOTAL APPROPRIATIONS</b>	4,006,744	4,593,147	-	-	-	-	8,599,891
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	4,006,744	4,593,147	-	-	-	-	8,599,891
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation							-
Other	946,899	116,828					1,063,727
Total Unrestricted Net Position Utilized	946,899	116,828	-	-	-	-	1,063,727
<b>TOTAL NET APPROPRIATIONS</b>	\$ 3,059,845	\$ 4,476,319	\$ -	\$ -	\$ -	\$ -	\$ 7,536,164

\* 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	\$ 187,347.30	\$ 215,292.10	\$ -	\$ -	\$ -	\$ -	\$ 402,639.40
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**2015 Appropriations Schedule**  
**East Windsor Municipal Utilities Authority**  
For the Period December 1, 2015 to November 30, 2015

*Current Year Adopted Budget*

	Operation #1	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
Cost of Providing Services - Other (List)							
Contracted Services	369,100	407,850					776,950
Repairs/Maintenance	118,150	129,500					247,650
Utilities	381,500	575,500					957,000
Insurance	43,000	71,600					114,600
Material/Supplies	177,450	331,100					508,550
Miscellaneous COPS*	39,550	31,150	-	-	-	-	70,700
Total COPS - Other	1,128,750	1,546,700	-	-	-	-	2,675,450

# 5 Year Debt Service Schedule - Principal

East Windsor Municipal Utilities Authority

	Current Year (2014)	Fiscal Year Beginning in						Total Principal Outstanding
		2015	2016	2017	2018	2019	2020	
<b>Water</b>								
NJ EIT-2008								
Debt Issuance #2	\$ 1,224,406	\$ 1,253,380	\$ 1,289,406	\$ 1,324,406	\$ 1,059,538	\$ 810,000	\$ 125,000	\$ - \$ 5,861,730
Debt Issuance #3								
Debt Issuance #4								
Total Principal	1,224,406	1,253,380	1,289,406	1,324,406	1,059,538	810,000	125,000	5,861,730
<b>Wastewater</b>								
NJ EIT-2008								
NJ EIT-2010								
Debt Issuance #3	918,597	942,902	966,627	997,090	1,026,858	1,062,508	1,096,523	2,313,345
Debt Issuance #4	43,530	43,530	43,530	43,530	48,530	48,530	48,530	8,405,853
Total Principal	962,127	986,432	1,010,157	1,040,620	1,075,388	1,111,038	1,145,053	2,731,579
<b>Operation #3</b>								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
Total Principal	-	-	-	-	-	-	-	-
<b>Operation #4</b>								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
Total Principal	-	-	-	-	-	-	-	-
<b>Operation #5</b>								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
Total Principal	-	-	-	-	-	-	-	-
<b>Operation #6</b>								
Debt Issuance #1								
Debt Issuance #2								
Debt Issuance #3								
Debt Issuance #4								
Total Principal	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	\$ 2,186,533	\$ 2,239,812	\$ 2,299,563	\$ 2,365,026	\$ 2,134,926	\$ 1,921,038	\$ 1,270,053	\$ 2,731,579 \$ 14,961,997

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

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

# 5 Year Debt Service Schedule - Interest

East Windsor Municipal Utilities Authority

	Current Year (2014)	Fiscal Year Beginning in							Total Interest Payments Outstanding
		2015	2016	2017	2018	2019	2020	Thereafter	
<i>Water</i>									
NJ EIT - 2008	\$ 259,798	\$ 237,062	\$ 213,730	\$ 163,359	\$ 58,450	\$ 28,808	\$ 3,723	\$ -	\$ 705,132
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments		237,062	213,730	163,359	58,450	28,808	3,723	-	705,132
<i>Wastewater</i>									
NJ EIT - 2008	273,192	246,302	218,317	188,942	157,667	123,108	85,580	57,236	1,077,152
NJ EIT - 2010	14,113	13,112	12,113	11,113	10,113	9,050	7,925	27,501	90,927
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments		259,414	230,430	200,055	167,780	132,158	93,505	84,737	1,168,079
<i>Operation #3</i>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments									
<i>Operation #4</i>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments									
<i>Operation #5</i>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments									
<i>Operation #6</i>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments									
<i>Operation #7</i>									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments									
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 547,103</b>	<b>\$ 496,476</b>	<b>\$ 444,160</b>	<b>\$ 363,414</b>	<b>\$ 226,230</b>	<b>\$ 160,966</b>	<b>\$ 97,228</b>	<b>\$ 84,737</b>	<b>\$ 1,873,211</b>

## 2015 Net Position Reconciliation

**East Windsor Municipal Utilities Authority**  
For the Period December 1, 2015

	Proposed Budget						
	Water	Wastewater	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)</b>							
Less: Invested in Capital Assets, Net of Related Debt (1)	\$ 26,002,870	\$ 33,773,842					\$ 59,776,712
Less: Restricted for Debt Service Reserve (1)	19,744,385	27,174,364					46,918,749
Less: Other Restricted Net Position (1)	1,337,719	2,522,483					-
Total Unrestricted Net Position (1)	4,920,766	4,076,995	-	-	-	-	3,860,202
Less: Designated for Non-Operating Improvements & Repairs							8,997,761
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)							-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	218,016	53,696					271,712
Plus: Other Adjustments (attach schedule)	(348,120)	(373,750)					(721,870)
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	<b>4,790,662</b>	<b>3,756,941</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,547,603</b>
Unrestricted Net Position Utilized to Balance Proposed Budget	647,878	(240,773)	-	-	-	-	407,105
Unrestricted Net Position Utilized in Proposed Capital Budget	830,000	980,000	-	-	-	-	1,810,000
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	1,477,878	739,227	-	-	-	-	2,217,105
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR (4)</b>	<b>\$ 3,312,784</b>	<b>\$ 3,017,714</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,330,498</b>

(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

Maximum Allowable Appropriation to Municipality/County      \$ 194,223    \$ 220,428    \$ -    \$ -    \$ 414,651

(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.

**2015 Net Position Reconciliation**  
East Windsor Municipal Utilities Authority  
For the Period December 1, 2015 to November 30, 2016

## Other Adjustments:

Increase in Investment in Fixed Assets 11-30--15 (Projected):

Water	\$ 348,120.00
Wastewater	<u>373,750.00</u>
	<u>\$ 721,870.00</u>

# **2015 AUTHORITY BUDGET**

## **Narrative and Information Section**

# 2015 AUTHORITY BUDGET MESSAGE & ANALYSIS

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

### AUTHORITY BUDGET

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 adopted budget for each operation. Explain any variances over +/-10% for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

#### Overall Budgets

The total 2015-16 budget increase is \$189,603 (2.2%) for both water and wastewater operations. The water budget increased \$114,776 (2.9%) and the wastewater budget increased \$74,827 (1.6%) compared to the amended 2014-15 budget.

#### Revenues

##### Connection Fees – Water and Wastewater

All projects that have made application to the Authority were reviewed for planning board approval by East Windsor Township, their progress through the Authority approval process and a determination of when the projects will begin construction.

##### Delinquent Fees – Water and Wastewater

Amounts received in the current year for delinquent user fees indicates that customers are taking longer to pay their quarterly water and sewer bills. This is anticipated to continue in 2015-16.

##### Laboratory Fees – Wastewater

The 2015-16 budget anticipates a 48.2% decrease in laboratory tests fees. This is a result of fewer test being required by the D.E.P. in 2016.

##### Other Fees/Permits – Water and Wastewater

Activity during 2014-15 indicates increases in other fees including special reads, water shut off and turn on fees. It is anticipated to continue in 2015-16 as there are more real estate sales expected in 2015-16.

##### Interest on Investments – Water and Wastewater

Interest rates are anticipated to increase in 2015-16 and additional income has been included in the 2015-16 budget.

# 2015 AUTHORITY BUDGET MESSAGE & ANALYSIS

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

### AUTHORITY BUDGET

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

*Answer all questions below. Attach additional pages and schedules as needed. (Continued)*

I. (Continued)

#### Appropriations

The administration expenses are shared equally by the water and wastewater operations.

The total administration budget is increasing by 6.1% in the 2015-16 budget. The appropriation for utilities show a 16.7% decrease as changes were made in the purchasing of electric and gas through the use of a co-op.

The appropriation for the purchase of office supplies indicates an increase of 25.8%, this increase is only \$4,000, and results in a large percentage increase, as the total appropriation in the 2014-15 budget was only \$15,500. The increase is needed to restock various forms used by the Authority.

Miscellaneous expenses, another small appropriation in the total amount of \$38,825, is increasing by \$15,925 or 69.54% over the \$22,900 in the 2014-15 budget. Increases in this appropriation are for anticipated increases in employee education programs, including travel expenses which are required for obtaining operations licenses. This appropriation includes payments to employees for use of their vehicles for business reasons for travel within the township and for educational travel.

#### Cost of Providing Services – Water and Wastewater

##### Salaries and Fringe Benefits

Overall these appropriation are increased by \$70,071 or 3.2% in the 2015-16 budget.

##### Other Appropriations

##### Water

Contracted Services has increased \$50,000 (13.5%). The Authority in 2013-14 began a program of painting water towers (1 per year). The budget of 2014-15 provided an appropriation of \$320,000 for this purpose. The 2015-16 budget contains an appropriation of \$350,000 for this purpose, an increase of \$30,000 accounting for 60% of the total increase in contracted services.

Material and supplies has been decreased by \$27,400 (15.4%). The appropriations for gasoline was reduced by \$9,200 (42.8%) resulting from lower prices. The appropriation for chemicals was reduced by \$16,900 (17.9%) due to changes made in processing methods.

**2015 AUTHORITY BUDGET MESSAGE & ANALYSIS**  
**EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY**  
(Name)

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

*Answer all questions below. Attach additional pages and schedules as needed. (Continued)*

1. (Continued)

Other Appropriations

Water (Continued)

Repairs and maintenances has been reduced by \$15,200 (12.9). The 2015-16 budget is based on projected expenditures for the 2014-15 fiscal year. This area of the budget is hard to estimate due to the cause of the expenditures. The amount provided in the 2015-16, is anticipated to be adequate based on current requirements.

Wastewater

Contracted Services has been increased \$116,900 (28.7%). This appropriation for the 2015-16 includes two new items totaling \$125,000 for the reroofing of the administration building at the wastewater treatment plant (\$100,000), and the replacement of doors at the wastewater treatment plant (\$25,000).

Repairs and maintenance is increased by \$13,300 (10.3%), seventy-nine (79%). \$10,500 of this increase is for repairs at pump stations to the radio system (communications with SCADA and repairs/replacement of instrumentation).

Miscellaneous expenses have increased by \$5,025 (16.1%). Discharge permit fees charged by the New Jersey DEP have increased. The 2015-16 budget includes additional appropriation for employee education required for licensing purposes.

Material and supplies have been decreased \$58,750 (17.7%). Treatment process optimization has resulted in decrease chemical usage (\$54,500), 92.7% of the appropriation decreases.

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. An increase or decrease is considered significant if it is over +/-10% from the current year adopted budget.

The budgets approved for 2015-16 are projected to result in the Authority using \$119,500 (water) and \$223,000 (wastewater) for a total of \$342,500 of unrestricted net position for operations and \$830,000 (water) and \$980,000 (wastewater) for a total of \$1,810,000 of unrestricted net position for the capital budget.

**2015 AUTHORITY BUDGET MESSAGE & ANALYSIS**  
**EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY**  
(Name)

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

*Answer all questions below. Attach additional pages and schedules as needed. (Continued)*

2. (Continued)

The unrestricted net position is projected to be \$4,790,662 (water) and \$3,756,941 (wastewater) for a total of \$8,547,603 at November 30, 2015. This would be shown in the Authority's November 30, 2015 general purpose/component unit financial statements.

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

Growth in East Windsor Township has been slow since 2008. For the past several years the Authority has been using unrestricted net position to balance operating budgets and provide for capital expenditures. This will continue during 2015-16. The Authority will be reviewing water and wastewater user rates in 2015-16 and make adjustments as needed.

4. 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 anticipates a use of Unrestricted Net Position, this question must be answered.

The 2015-16 budget anticipates the use of unrestricted net position to maintain user rates at the current level and to fund capital expenditures.

5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.).

None

6. The proposed budget must not reflect an anticipated deficit from 2015 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

N/A

7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable.

Attached

# **2015 AUTHORITY BUDGET MESSAGE & ANALYSIS**

## **EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY**

(Name)

### **AUTHORITY BUDGET**

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

*Answer all questions below. Attach additional pages and schedules as needed. (Continued)*

8. Attach a copy of the Authority's most recent Annual Operating Data submission to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) under the Authority's Continuing Disclosure Agreements for any debt issuances outstanding. Examples of Annual Operating Data may include sewer and water billings; parking rents and collections; number of customers; number of available parking spaces; etc. See Local Finance Notice 2014-9 for more information.

N/A

*Schedule 1 -  
Water Service*

*Effective December 1, 2012*

<i>1. Quarterly Minimum Service Charge</i>	
<i>Size of Meter</i>	<i>Quarterly Minimum Charge</i>
5/8"	\$ 20.0625
3/4"	\$ 20.0625
1"	\$ 39.5678
1 1/2"	\$ 70.7761
2"	\$ 108.8950
3"	\$ 210.3222
4"	\$ 324.5672
6"	\$ 642.0010
8"	\$ 1,022.7432

*2. Rate For Water Usage:* In addition to the quarterly minimum service charge, each customer shall be charged a rate of \$2.19 per 1,000 gallons of usage.

*3. Required Minimum Payment:* The quarterly minimum service charge shall be paid regardless of usage.

*4. Multi-Units:* The quarterly minimum service charge for multi-unit residential dwellings serviced through a single water meter shall be determined by the product of the number of units times the quarterly minimum service charge for 5/8" meter as established in this rate schedule. In addition, the rate for water usage set forth in Section 2 here of shall be applicable to multi-unit residential dwellings.

<i>5. Public Fire Service</i>	<i>Per Quarter</i>
for each public fire hydrant	\$0.00

*6. Private Fire Service*

*Size of Fire Service Line*

*Quarterly Demand Charge*

2"	\$ 25.1896
4"	\$ 122.2700
6"	\$354.9953
8"	\$ 756.2459
10"	\$ 1,360.0166

For each private fire hydrant not connected to a metered service (per quarter): \$306.8453.

Fire service lines shall be installed with an approved detector check valve and a proper size by-pass meter. Any water not used for fire protection and registered on the by-pass meter will be charged according to meter size established in this rate schedule.

*Schedule II -  
Sewer Service*

*Effective December 1, 2001*

*1. Residential Properties*

All residential properties, including single family dwellings, each unit in a multi-family dwelling, including condominiums, townhouses and apartments, and mobile homes shall pay a quarterly service charge, consisting of a fixed minimum charge for up to 23,000 gallons per quarter, plus an additional charge per 1,000 in excess of 23,000 gallons per quarter as set forth in the following chart:

*Quarterly Minimum*  
\$ 81.70

*Excess Gallonage Charge*  
\$4.00/Thousand

*2. Non-Residential Properties*

All non-residential properties, including, but not limited to, office buildings, mercantile establishments, automatic or self-service laundries, public, private or parochial schools, churches, restaurants, hotels, motels, movie theaters, supermarkets, and all other types of commercial, institutional or industrial properties, shall pay a sewer service charge based upon water consumption, which shall not be less than a minimum quarterly service charge, as set forth in the following chart:

*Quarterly Minimum*  
\$81.70

*Charge Per Thousand Gallons*  
\$6.08/1,000

**EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY**

**COUNTY OF MERCER**

**STATE OF NEW JERSEY**

**RESOLUTION AMENDING THE RULES AND REGULATIONS OF THE EAST  
WINDSOR MUNICIPAL UTILITIES AUTHORITY WITH RESPECT  
TO SEWER AND WATER CONNECTION FEES EFFECTIVE  
JUNE 1, 2015**

**RESOLUTION NO. 2015 - 15**

WHEREAS, the East Windsor Municipal Utilities Authority ("Authority") has adopted Rules and Regulations to provide for water and sewer service and establish rate and fee schedules ("Rules and Regulations") pursuant to *N.J.S.A. 40:14B-1 et seq.*; and

WHEREAS, Section I, Chapter 3, Subchapter 3-7.0100 of said Rules and Regulations provides that the Authority reserves the right to change or amend, from time to time, these Rules and Regulations with the approval of a majority of all members of said Authority; and

WHEREAS, the Authority desires to review said Rules and Regulations by amending the schedule for water fees; and

WHEREAS, public notice as required by *N.J.S.A. 40:14B-23* has been provided; and

WHEREAS, on May 21, 2015, the Authority conducted a public hearing on the foregoing sewer and water connection fees, and it is of the opinion that the proposed revision of the fees set forth in Schedule A should be adopted.

NOW, THEREFORE, BE IT RESOLVED by the East Windsor Municipal Utilities Authority, in the County of Mercer, State of New Jersey, as follows:

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

2. The sewer and water connection fees hereby adopted and set forth on Schedule A attached hereto and made a part hereof shall take effect on June 1, 2015. Said fees have been approved by the adoption of this Resolution by a majority of the members of the Authority and the signatures of the Chairperson and Secretary of the Authority hereon, which shall serve as conclusive evidence of the fact that this Resolution was reviewed and approved by a majority of the members of said Authority.

3. Except as otherwise provided herein, the Rules and Regulations of the Authority as from time to time amended shall remain unchanged and in full force and effect.

4. This Resolution shall take effect immediately upon its adoption.

EAST WINDSOR MUNICIPAL  
UTILITIES AUTHORITY

By:   
Linda L. Moore, Chairperson

CERTIFICATION

I, Marc Platizky, the Secretary of the East Windsor Municipal Utilities Authority, do hereby certify that the foregoing is a true copy of a Resolution adopted by the Authority at its regular meeting held on the 21<sup>st</sup> day of May, 2015.

  
Marc Platizky, Secretary

**Exhibit A**

**East Windsor Municipal Utilities Authority**

**Computation of Connection**

<b>Debt Service</b>	<b>Water</b>	<b>Sewer</b>
Paid through December 1, 2013	23,882,297.00	63,121,379.00
Transfer to Debt Service Reserve fund from General Fund		111,400.00
Expenditures made from Authority's General and Operating Funds for Capital Improvements (Schedule 1)	4,692,795.00	4,536,494.00
<b>Total</b>	<b>28,575,092.00</b>	<b>67,769,273.00</b>
Dwelling Unit Equivalants (DUE)(Schedule 2)	12244	11697
Debt Service and Capital Improvement Charge	\$2,335.00	\$5,795.00
Administration and Inspection Charges	\$100.00	\$100.00
<b>Total Proposed Connection Fee</b>	<b>\$2,435.00</b>	<b>\$5,895.00</b>
*rounded to the nearest \$5.00		
Prior Fees		
Effective 6/1/2014	\$2,305.00	\$5,735.00

# AUTHORITY CONTACT INFORMATION

## 2015

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

<b>Name of Authority:</b>	East Windsor Municipal Utilities Authority		
Address:	7 Wiltshire Drive		
City, State, Zip:	East Windsor	NJ	08520
Phone: (ext.)	309-443-6000	Fax:	609-443-3928

<b>Preparer's Name:</b>	Ronald A. Ghrist, CPA, RMA		
Preparer's Address:	7 Wiltshire Drive		
City, State, Zip:	East Windsor	NJ	08520
Phone: (ext.)	609-443-6000 x 7628	Fax:	609-443-3928
E-mail:	raghrist@comcast.net		

<b>Chief Executive Officer:</b>	Richard Brand		
Phone: (ext.)	609-443-6000 x 7600	Fax:	609-443-3928
E-mail:	rbrand@eastwindsormua.com		

<b>Chief Financial Officer:</b>	Ronald A. Ghrist		
Phone: (ext.)	609-443-6000 x 7628	Fax:	609-443-3928
E-mail:	raghrist@comcast.net		

<b>Name of Auditor:</b>	Warren A. Broudy		
Name of Firm:	Mercadien		
Address:	PO Box 7648		
City, State, Zip:	Princeton	NJ	08543-7648
Phone: (ext.)	609-689-2326	Fax:	609-689-9720
E-mail:	wbroudy@mercadien.com		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of individuals employed in calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 39
- 2) Provide the amount of total salaries and wages for calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 1,861,392.98
- 3) Provide the number of regular voting members of the governing body: 5
- 4) Provide the number of alternate voting members of the governing body: 2
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? NO If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? YES If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? NO If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? NO
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? NO
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NOIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. NO If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. *Attach narrative.*
- 11) Did the Authority pay for meals or catering during the current fiscal year? NO If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? YES If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:

- a. First class or charter travel NO
- b. Travel for companions NO
- c. Tax indemnification and gross-up payments NO
- d. Discretionary spending account NO
- e. Housing allowance or residence for personal use NO
- f. Payments for business use of personal residence NO
- g. Vehicle/auto allowance or vehicle for personal use YES
- h. Health or social club dues or initiation fees NO
- i. Personal services (i.e.: maid, chauffeur, chef) NO

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

14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? YES *If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses.*

15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? NO *If "yes," attach explanation including amount paid.*

16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? YES *If "yes," attach explanation including amount paid.*

17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? N/A *If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.*

18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? NO *If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*

19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? NO *If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY

(Name)

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

Supplemental Page N-3

- 10) All employees have an annual performance evaluation completed by their supervisor and by a point system the Executive Director determines compensation within guidelines established by the Authority Board during annual budget discussions.

The Executive Director is evaluated by the Authority Board annually and they determine his annual compensation.

12)	<u>Name</u>	<u>Position</u>	<u>Amount</u>	<u>Reason</u>
	Richard Brand	Executive Director	\$1,813.09	WEFTEC Conference
			<u>1,611.60</u>	AWWA Conference
			<u>\$3,424.69</u>	
	Clark Wolverton	Superintendent – Wastewater	<u>\$2,077.46</u>	WEFTFC Conference
		Total	<u>\$5,502.15</u>	

13g)	<u>Name</u>	<u>Position</u>	<u>Amount</u>
	Carlin Lovejoy, Superintendent – Water	Uses Authority vehicle during work hours – Allowed to drive to/from work in case of emergencies	Not determined
	Clark Wolverton, Superintendent – Wastewater	Provide with car allowance for use of provide auto during work	\$2,600.00 Per year
	Appleton Fryer, Business Manager	Provide with car allowance for use of private auto during work	\$1,560.00 Per year

- 16) Thirteen employees were paid a performance bonus in December 2014. The amounts paid ranged from \$300 to \$1,000. The total amount paid was \$6,400.

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

**EAST WINDSOR MUNICIPAL UTILITIES AUTHORITY**

(Name)

**FISCAL YEAR: FROM DECEMBER 1, 2015 TO NOVEMBER 30, 2016**

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

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

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

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

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

- a) The individual received reportable compensation from the authority and all related 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 related 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:** The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2015, the calendar year 2013 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2014, with 2013 being the most recent calendar year ended), and for fiscal years ending June 30, 2016, the calendar year 2014 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2015, with 2014 being the most recent calendar year ended).

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

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

For the Period December 1, 2015 to November 30, 2016  
East Windsor Municipal Utilities Authority

Reportable Compensation from  
Authority (W-2/ 1099)

Name	Title	Average Hours per Week Dedicated to Position	Position				Base Salary/ Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Officer	Key Employee	Highest Compensated Employee	Former									
1 Moore, L.	Chairperson	2.5 x	x						\$ 1,700	\$ 1,862	East Windsor Twp Council		5	11590	1,043	\$ 1,862
2 Lippman, M.	Member	2 x	x						-	-						12,633
3 Platick, M.	Member	2 x	x						-	1,600						1,600
4 Kur, S.	Member	2 x	x						152	1,752						1,752
5 Millner, L.	Member	2 x	x						152	1,752						1,752
6 Lawler, S.	Alternate	2 x	x						152	1,752						1,752
7 Shifman	Alternate	2 x	x						152	1,752						1,752
8 Brand, R.	CEO	40	x	x					19,867	142,367				15750		158,117
9 Wolverton, C.	Sewer Sup	40	x	x					12,064	112,148						112,148
10 Lovejoy, C.	Waster Sup	40	x	x					28,048	114,581						114,581
11									-	-						-
12									-	-						-
13									-	-						-
14									-	-						-
15									-	-						-
Total:									\$312,817	\$ 379,566				\$ 27,340	\$ 1,043	\$ 407,949

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:

# Schedule of Health Benefits - Detailed Cost Analysis

East Windsor Municipal Utilities Authority  
For the Period December 1, 2015 to November 30, 2016

	Annual Cost												
	# of Covered Members (Medical & Rx)	Estimate per Employee		# of Covered Members (Medical & Rx)	Total Cost Estimate Proposed Budget	Annual Cost per Employee Current Year	Total Current Year Cost	% Increase (Decrease)					
		Proposed Budget	Proposed Budget										
<b>Active Employees - Health Benefits - Annual Cost</b>													
Single Coverage	10	\$	11,600	\$	116,000	10	\$	10,655	\$	106,550	\$	9,450	8.9%
Parent & Child	2		19,850		39,700	2		18,300		36,600		3,100	8.5%
Employee & Spouse (or Partner)	7		23,350		163,450	7		21,500		150,500		12,950	8.6%
Family	7		31,500		220,500	7		29,000		203,000		17,500	8.6%
Employee Cost Sharing Contribution (enter as negative - )					(44,000)					(42,600)		(1,400)	3.3%
Subtotal	26				495,650	26				454,050		41,600	9.2%
<b>Commissioners - Health Benefits - Annual Cost</b>													
Single Coverage			-		-			-		-		-	#DIV/0!
Parent & Child			-		-			-		-		-	#DIV/0!
Employee & Spouse (or Partner)			-		-			-		-		-	#DIV/0!
Family			-		-			-		-		-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )												-	#DIV/0!
Subtotal	0				-			0		-		-	#DIV/0!
<b>Retirees - Health Benefits - Annual Cost</b>													
Single Coverage			-		-			-		-		-	#DIV/0!
Parent & Child			-		-			-		-		-	#DIV/0!
Employee & Spouse (or Partner)			-		-			-		-		-	#DIV/0!
Family			-		-			-		-		-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )												-	#DIV/0!
Subtotal	0				-			0		-		-	#DIV/0!
<b>GRAND TOTAL</b>													
	26				\$ 495,650	26				\$ 454,050		\$ 41,600	9.2%

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

YES  
YES

# Schedule of Accumulated Liability for Compensated Absences

East Windsor Municipal Utilities Authority		For the Period	December 1, 2015	to	November 30, 2016
Complete the below table for the Authority's accrued liability for compensated absences.					
Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Administration (6)	968.8	\$ 107,747		X	
Water System (10)	257.5	33,568		X	
Wastewater System (14)	1398.3	110,138		X	
Total liability for accumulated compensated absences at beginning of current year		\$ 251,453			

## Schedule of Shared Service Agreements

For the Period	December 1, 2015	to	November 30, 2016
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Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services.

[illegible]