

DEC 17 REC'D

Authority Budget of:

Township of Ocean Sewerage Authority

State Filing Year

2022

ADOPTED COPY

For the Period:

January 1, 2022

to

December 31, 2022

www.tosa-nj.org
Authority Web Address

APPROVED COPY



Division of Local Government Services

2022 (2022-2022) AUTHORITY BUDGET

Certification Section

2022 (2022-2023)

**TOWNSHIP OF OCEAN SEWERAGE
AUTHORITY BUDGET**

FISCAL YEAR: FROM January 1, 2022 TO December 31, 2022

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: Paul D Cwert CPA, RMA Date: 12/3/2022

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: Paul D Cwert CPA, RMA Date: 12/14/2022

2022 (2022-2023) PREPARER'S CERTIFICATION

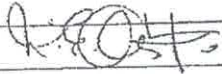
TOWNSHIP OF OCEAN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: 01/01/2022 TO: 12/31/2022

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.

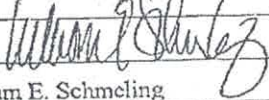
Preparer's Signature:			
Name:	Natalie E. Chesko		
Title:	Acting Executive Director		
Address:	224 Roosevelt Avenuc, Oakhurst, New Jersey 07755		
Phone Number:	732-531-2213 extension 111	Fax Number:	732-531-7304
E-mail address	Natalie.Chesko@tosa-nj.org		

2022 (2022-2023) APPROVAL CERTIFICATION
TOWNSHIP OF OCEAN SEWERAGE
AUTHORITY BUDGET

FISCAL YEAR: FROM: 01/01/2022 TO: 12/31/2022

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 Township of Ocean Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 5th day of October, 2021.

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:	William E. Schmeling		
Title:	Finance Director		
Address:	224 Roosevelt Avenue, Oakhurst, New Jersey 07755		
Phone Number:	732-531-2213	Fax Number:	732-531-7304
	Extension 110		
E-mail address	executivedirector@tosa-nj.org		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

tosa-nj.org

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
- Budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (Similar information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public)
- The complete (All Pages) annual audits (Not the Audit Synopsis) 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
- 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

Natalie E. Chesko

Title of Officer Certifying compliance

Acting Executive Director

Signature



**2022 AUTHORITY BUDGET RESOLUTION
TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
FISCAL YEAR: JANUARY 1, 2022 TO DECEMBER 31, 2022**

WHEREAS, the Annual Budget and Capital Budget for the Township of Ocean Sewerage Authority for the fiscal year beginning January 1, 2022 and ending December 31, 2022 has been presented to the governing body of the Township of Ocean Sewerage Authority at its open public meeting of October 5, 2021; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$7,211,188, Total Appropriations, including any Accumulated Deficit if any, of \$7,211,188 and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,066.600 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the schedule of rates, fees and other charges, will produce sufficient revenue, 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 Authority's planning and management objectives; specific authorization to expend funds for the purposes described in this Section of the budget must be granted by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

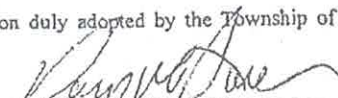
NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Ocean Sewerage Authority at an open public meeting held on October 5, 2021 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Township of Ocean Sewerage Authority for the fiscal year beginning January 1, 2022 and ending December 31, 2022 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 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 Township of Ocean Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 7, 2021.

	Motion	Second	Aye	Nay	Abstain	Absent
Bernhardt			✓			
Galvin			✓			
Stubbs		✓	✓			
Theodora			✓			
Villapiano	✓		✓			

I hereby certify the above to be a true copy of a Resolution duly adopted by the Township of Ocean Sewerage Authority at its Meeting held on October 5, 2021.


 RALPH E. STUBBS, Secretary

2022 (2022-2023) ADOPTION CERTIFICATION


TOWNSHIP OF OCEAN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: 1/12022 TO: 12/31/2022

Note: This is filled on for Adoption of the Budget Don't fill in for Introduction of the Budget

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 Township of Ocean Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 1st day of, December, 2021.

Officer's Signature:			
Name:	Natalie E. Chesko		
Title:	Acting Executive Director		
Address:	224 Roosevelt Avenue, Oakhurst, New Jersey 07755		
Phone Number:	732-531-2213 Extension 111	Fax Number:	732-531-7304
E-mail address	Natalie.Chesko@tosa-nj.org		

**2022 (2022-2023) ADOPTED BUDGET RESOLUTION
TOWNSHIP OF OCEAN SEWERAGE
AUTHORITY**

FISCAL YEAR: FROM: 1/1/2022 TO: 12/31/2022

WHEREAS, the Annual Budget and Capital Budget/Program for the Township of Ocean Sewerage Authority for the fiscal year beginning January 1, 2022 and ending, December 31, 2022 has been presented for adoption before the governing body of the Township of Ocean Sewerage Authority at its open public meeting of December 7, 2021; 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 \$ 7,211,188, Total Appropriations, including any Accumulated Deficit, if any, of \$7,211,188 and Total Unrestricted Net Position utilized of \$0.00; and

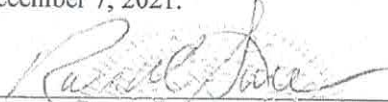
WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$2,066,600 and Total Unrestricted Net Position planned to be utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Township of Ocean Sewerage Authority, at an open public meeting held on December 7, 2021 that the Annual Budget and Capital Budget/Program of the Township of Ocean Sewerage Authority for the fiscal year beginning, January 1, 2022 and, ending, December 31, 2022 is hereby adopted and shall constitute appropriations for the purposes stated; and

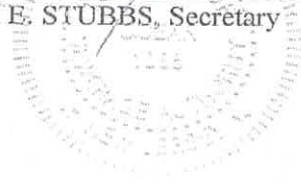
BE IT FURTHER RESOLVED, that the Annual Budget and Capital Budget/Program as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the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

	Motion	Second	Aye	Nay	Abstain	Absent
Bernhardt		✓	✓			
Galvin			✓			
Stubbs			✓			
Theodora	✓		✓			
Villapiano			✓			

I hereby certify the above to be a true copy of a Resolution duly adopted by the Township of Ocean Sewerage Authority at its Regular Meeting held on December 7, 2021.



 RALPH E. STUBBS, Secretary



2022 (2022-2023) AUTHORITY BUDGET

Narrative and Information Section

**2022 (2022-2023) AUTHORITY BUDGET MESSAGE &
ANALYSIS
TOWNSHIP OF OCEAN SEWERAGE
AUTHORITY BUDGET**

FISCAL YEAR: FROM: 01/01/2022 TO: 12/31/2022

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

1. Complete a brief statement on the 2021/2021-2022 proposed Annual Budget and make comparison to the 2020/2020-2021 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. 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.

See attached sheet for explanation of variances exceeding +/- 10%

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)

The economy has not changed since last year. Anticipated connection fees are not introduced into the budget. In case the economy has a downturn in the revenue collection, the Authority does not anticipate the connection fees in its budget.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget and or Capital 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. N/A

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

The Authority transferred \$329,372 in 2020 to the Township of Ocean representing 5% of its operating budget as permitted by New Jersey statutes. It is anticipated the Township will continue to request this transfer on an annual basis. The Authority paid the Township of Ocean \$332,226 in 2020 for services provided to the Authority. These services include billing and financial services, use of a Township tower for alarm signals, IT technical services among others. The Authority and Township have an Interlocal Agreement expanding those services to include drug and alcohol testing, CDL reporting, providing paper, gasoline and diesel, vehicle repairs and service among others. The Authority will pay the Township \$331,500 in 2021 and \$338,200 in 2022.

5. The proposed budget must not reflect an anticipated deficit from 2021/2021-2022 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.

(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by

GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?

The 2022 budget does not reflect an anticipated deficit from 2022 operations.

The Authority reported a total positive Net Position. However, Unrestricted Net Position was in deficit of approximately \$4.7 million. The Unrestricted Net Position deficit is directly attributable to the impacts of both GASB 68 and GASB 75. As the State improves its funding of Net Pension and other post employment liabilities, this impact should lessen. This is based off the Authority's 2019 audit as we have yet to receive our write up for the 2020 audit that was conducted.

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

Rates Are Staying The Same

Page N-1, Paragraph 1

Line Item, Department	2021 Budget	2022 Budget	%age		Reason for Increase or decrease
			Increase	Decrease	
Total Non-Operating Revenues	\$79,913	\$95,000	18.90%		Interest on Delinquent Accounts
Total Principal Payments on Debt Service in Lieu of Depreciation	\$2,102,514	\$1,342,317	-36.20%		Some debt service has been paid off
Salaries and Wages, Administration	\$241,371	\$152,646	-58.12%		Executive Director's retirement
PERS	\$151,000	\$185,000	18.38%		2021 expenditure was \$176,607
Hospitalization Insurance	\$489,470	\$590,059	17.05%		Estimated 5% increase until premiums come out
Telephone, Administration	\$12,000	\$6,000	-100.00%		Moved to cellular service for alarms
Travel Expense, Administration	\$1,500	\$1,000	-50.00%		Less in-person training
Natural Gas, Administration	\$3,500	\$4,000	12.50%		Increased usage
Equip Maintenance Contracts	\$7,000	\$8,500	17.65%		Raised cost on maintenance contracts
Conventions & Seminars	\$4,000	\$3,000	-33.33%		Less in-person training
Education and Training Courses	\$4,500	\$3,000	-50.00%		Less in-person training
Dues & Subscriptions, Administration	\$7,000	\$6,000	-16.67%		Have less subscriptions & dues
Trustee & Paying Agent	\$80,840	\$47,115	-71.58%		Paid off some debt service
Engineering, Administration	\$25,000	\$20,000	-25.00%		Engineering person in staff position
Safety Equipment, Administration	\$20,000	\$10,000	-100.00%		Up to date on safety equipment
Office, OE	\$15,000	\$20,000	25.00%		Items not covered elsewhere
Plant Overtime	\$37,607	\$25,000	-50.43%		More regular coverage on weekends
Uniforms and Lockers, Plant	\$12,000	\$8,000	-50.00%		Retirement of employee
Liquid Oxygen, Plant	\$25,000	\$30,000	16.67%		Increased usage in 2021
Polymer, Plant	\$50,000	\$40,000	-25.00%		Change in process requiring less polymer
Electrical Repairs and Supplies	\$20,000	\$15,000	-33.33%		New equipment installed over 2021
Natural Gas, Plant	\$11,000	\$10,000	-10.00%		Used less natural gas in plant
Sludge Disposal, Plant	\$670,000	\$750,000	10.67%		Removal of sludge in tank to keep level low
UNOX Maintenance, Plant	\$45,000	\$40,000	-12.50%		Additional maintenance done on system in 2021
Generator Maintenance, Plant	\$7,500	\$5,000	-50.00%		New generator under warranty
Equipment and Materials, Plant	\$12,000	\$14,000	14.29%		Anticipate needing new equipment
Meters and Miscellaneous, Plant	\$3,000	\$4,000	25.00%		Install additional flow meters

Odor Control Chemicals, Plant	\$10,000	\$7,500	-33.33%	Less need
Gasoline, Plant	\$3,500	\$5,000	30.00%	Raised cost in pricing
Dump Truck Repairs, Plant	\$1,000	\$0	#DIV/0!	No longer have the dump truck
Other for Trucks, Plant	\$1,500	\$2,000	25.00%	Anything not covered that may need to come up
Lab Equipment, Plant	\$5,000	\$4,500	-11.11%	Equipment still in working order
Overtime, Collection	\$30,000	\$20,000	-50.00%	More regular coverage on weekends
Pumps, Collection	\$40,000	\$35,000	-14.29%	Pump replacements in 2021
Other Expenses, Collection	\$10,000	\$15,000	33.33%	Begin easement cleaning
Contractor Repairs, Collection	\$60,000	\$50,000	-20.00%	Less services anticipated
Generator Repairs, Collection	\$25,000	\$20,000	-25.00%	New generator under warranty
Water, Collection	\$4,000	\$4,500	11.11%	Maintain new vegetation at new pump station
Truck Repairs, Collection	\$1,500	\$2,000	25.00%	Portion covered by new interlocal
Other Truck Expenses, Collection	\$2,000	\$2,500	20.00%	To cover anything that may come up
Other Maintenance Chemicals, Collection	\$15,000	\$12,500	-20.00%	Use less chemicals
Asset Management Program	\$0	\$315,000	100.00%	Adding it back into the budget for improvements

**ESTABLISHING 2021 CONNECTION FEE
EFFECTIVE JANUARY 1, 2021**

WHEREAS, The Township of Ocean Sewerage Authority published a Notice of proposed adjustments of its Rate Schedule and of the time and place of the public hearing thereon in two newspapers of general circulation in the area serviced by the Authority at least twenty (20) days preceding the aforesaid public hearing; and

WHEREAS, the Authority conducted a public hearing on the proposed adjustments of its Rate Schedule on Tuesday, December 1, 2020 at 6:30 p.m. at the offices of the Authority as indicated in the publication of Notice; and

WHEREAS, the Authority provided evidence at the hearing showing that the proposed adjustments of its Rate Schedule are necessary and reasonable; and

WHEREAS, the Authority provided the opportunity for cross-examination of persons offering such evidence at the public hearing; and

WHEREAS, the Authority ordered that a transcript of the hearing be made and a copy thereof be available upon request to any interested party at a reasonable fee; and

WHEREAS, the Authority has considered the proposed adjustments to its Rate Schedule, as well as all evidence presented through direct and cross-examination, as well as all comments made by those members of the public in attendance at the aforesaid public hearing, as well as any written comments that may have been received; and

WHEREAS, the Authority having been satisfied from all of the evidence and comments presented that the proposed adjustments of the Rate Schedule are in accordance with the Statute and are reasonable and necessary.

NOW, THEREFORE, BE IT RESOLVED on this 1st day of December 2020 that the connection fee for residential units decrease from \$6,345 per unit to \$6,273 per unit and the connection fee for commercial units shall increase from \$26.11 per gallon per day to \$32.70 per gallon per day subject to a minimum connection fee of \$6,273; and

BE IT FURTHER RESOLVED that the revised Rate Schedule shall become effective on January 1, 2021; and

BE IT FURTHER RESOLVED that the provisions of The Township of Ocean Sewerage Authority Rules and Regulations pertaining to the payment of such charges and to the time or times when and the place or places where such charges shall be due and payable, be and the same are hereby incorporated herein by reference; and

BE IT FURTHER RESOLVED that a copy of the Rate Schedule in effect shall at all times be kept on file at the office of the Authority and shall at all reasonable times be open to public inspection.

	Motion	Second	Aye	Nay	Abstain	Absent
Bernhardt			X			
Galvin			X			
Stubbs	X		X			
Theodora		X	X			
Villapiano			X			

I hereby certify the above to be a true copy of a Resolution duly adopted by the Township of Ocean Sewerage Authority at its Regular Meeting held on December 1, 2020.



 RALPH E. STUBBS, Secretary



THE TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
SEWER CONNECTION FEES

Effective January 1, 2020

CLASS 1: RESIDENTIAL \$6,273.00

Single-family, condominiums, townhouses, apartments, multifamily, duplex, age restricted, trailers, mobile homes (Per unit)

CLASS 2: NON-RESIDENTIAL; HOTEL OR MOTEL \$3,136.50 (per guest room)

This portion of the connection fee applies only to the number of units available for transient occupancy. The connection fee for the non-occupancy portion of the building shall be based upon estimated usage from the remainder of the building, including kitchens, restaurants, taverns, laundries, offices, convention or meeting rooms, sport or athletic facilities, common areas and restrooms, at the Class 3 per gallon per day rate.

CLASS 3: NON-RESIDENTIAL: GENERAL

Per gallon per day	\$ 32.70
Minimum connection fee (per unit)	\$6,273.00

A minimum sewer connection charge for non-residential users shall be imposed, in an amount equal to the residential connection fee regardless of whether the estimated usage is less than the residential rate of usage.

CLASS 4: CERTAIN AFFORDABLE HOUSING PROJECTS

Connection fees for the building affordable housing projects that consist of new connections to the system are to be computed by providing a 50% reduction in the connection fee established in this Rate Schedule.

Connection fees for building affordable housing projects that consist of replacement units for demolished or refurbished units, and for which a connection fee was previously paid, are to be computed by charging the lesser of a) the reduced rate of 50% of the connection fee established in this Rate Schedule, or b) the connection fee established in this Rate Schedule, minus a credit in the amount of a connection fee previously paid for the housing units being replaced, provided the public housing authority or developer can establish the connection fee previously paid. If the amount of the previous connection fee cannot be established, the reduced rate of 50% of the connection fee established in this Rate Schedule shall apply.

GENERAL REQUIREMENTS APPLICABLE TO SEWER CONNECTION FEES

A. An applicant shall pay a sewer connection fee for each equivalent dwelling unit at the time that a sewer permit is requested, in an amount as established by the Authority's Rate Schedule in effect at the time that service is requested. All sewer connection fees shall be paid in full prior to the issuance of a construction permit for the premises.

B. Connection fees for non-residential users shall be based upon the Authority's calculation of estimated usage multiplied by the rate per gallon per day contained in the Rate Schedule. A minimum sewer connection charge for non-residential users shall be imposed, in an amount equal to the residential connection fee regardless of whether the estimated usage is less than the residential rate of usage.

C. The projected flow criteria contained in N.J.A.C. 7:14A-23.3 shall be used to determine the estimated sewer usage for non-residential uses, whenever practicable, except as set forth below. In the event that a type of use is not listed in N.J.A.C. 7:14A-23.3, the Authority shall use its best judgment in determining estimated sewer usage. The Authority may adopt additions or exceptions to the flow projections contained in N.J.A.C. 7:14A-23.3 by resolution. For the purpose of this Rate Schedule, any reference to "seat" or "person" in N.J.A.C. 7:14A-23.3 or in any projected flow criteria adopted by the Authority shall be deemed to mean the maximum permitted occupancy established pursuant to the Uniform Construction Code and/or the Uniform Fire Code.

- (1) Factories/Warehouse/Flex space - 0.035 gpd per square foot
- (2) Day care centers - 0.25 per square foot
- (3) Laundromats:
 - 18 pound washing machine - 136 gpd per machine
 - 35 pound washing machine - 267 gpd per machine
 - 50 pound washing machine - 425 gpd per machine
- (4) Bed and Breakfast Inns - 100 gpd per bedroom
- (5) Churches - 1 EDU per 750 seats, or part thereof
- (6) Fitness Centers - 0.01 gpd per square foot
- (7) Combined Gym and Banquet Facility - 8 gpd per seat
- (8) Indoor Tennis Center without restaurant - 0.125 gpd per tennis court

D. In the event that an application is made for sewer service to a non-residential building or unit for which the types or sizes of the uses therein have not been determined by the applicant, or are subject to change in the future, a connection fee shall be assessed based upon the maximum potential estimated sewer usage in the building or unit. The Authority, in its discretion, may enter into a deferred connection fee agreement under which an initial connection fee would be imposed only for those uses that are initially contemplated, and which would defer the payment of the balance of the connection fee until such time as a use for which the initial connection fee was paid is changed to a use that will generate additional sewer usage. Any connection fee paid under a deferred connection fee agreement shall be paid at the connection fee rate then prevailing at that time that payment is made.

E. A non-residential user shall be entitled to use the amount of sewer capacity, in gallons per day, that was obtained through the payment of connection fees, as well as such

additional capacity actually used by its building or unit without having undergone a physical or operational change for which a building permit, site plan, subdivision, variance or other municipal approval was required. An application for additional capacity shall be made by any existing non-residential user whenever there is an increase in the estimated, projected sewer usage for any existing building or unit resulting from any physical or operational change for which a building permit, site plan, subdivision, variance or other municipal approval is required. A connection fee shall be charged to the user based upon the increase in estimated sewer usage associated with the aforesaid physical or operational change.

F. In the event that an application is made to reinstate sewer service to a residential structure that was previously abandoned or terminated when the prior structure was demolished or substantially totally destroyed, no additional connection fee shall be due provided that the application for service is made within seven (7) years of the date of the prior termination of service.

G. In the event that an application is made to reinstate sewer service to a non-residential structure that was previously abandoned or terminated when the prior structure was demolished or substantially totally destroyed, no additional connection fee shall be due, provided that: (1) the applicant has continued to pay sewer service charges for the property on a regular basis as those charges became due, and (2) there is no change in the estimated sewer usage of the building. In the event that condition (1) herein has been satisfied, and there will be an increase in the estimated sewer usage of the building, then the applicant shall pay a connection fee only on the amount of the increase in the estimated sewer usage.

AUTHORITY CONTACT INFORMATION 2022 (2022-2023)

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

Name of Authority:	Township of Ocean Sewerage Authority		
Federal ID Number:	22-1804362		
Address:	224 Roosevelt Avenue		
City, State, Zip:	Oakhurst	NJ	07755
Phone: (ext.)	732-531-2213 (111)	Fax:	732-531-7304

Preparer's Name:	Natalie E. Chesko		
Preparer's Address:	224 Roosevelt Avenue		
City, State, Zip:	Oakhurst	NJ	07755
Phone: (ext.)	732-531-2213	Fax:	732-531-7304
E-mail:	Natalie.Chesko@tosa-nj.org		

Chief Executive Officer:(1)	Natalie E. Chesko		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	732-531-2213 (111)	Fax:	732-531-7304
E-mail:	Natalie.Chesko@tosa-nj.org		

Chief Financial Officer(1)	William E. Schmeling		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	732-531-2213 (110)	Fax:	732-531-7304
E-mail:	executivedirector@tosa-nj.org		

Name of Auditor:	Charles Fallon, CPA, RMA		
Name of Firm:	Fallon & Company, LLP		
Address:	1390 Rte. 36, Suite 102		
City, State, Zip:	Hazlet	NJ	07730
Phone: (ext.)	732-888-2070	Fax:	732-888-6245
E-mail:	chuckfallon@falloncpa.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

FISCAL YEAR: FROM: 01/01/2022 TO: 12/31/2022

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

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2019 or 2020) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 24
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2019 or 2020) Transmittal of Wage and Tax Statements: 1,302,738.62
- 3) Provide the number of regular voting members of the governing body. 2 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) as per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 0 (Maximum is 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 (Most Recent Filing that March 31, 2020 or 2021 deadline has passed 2020 or 2021) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) NO 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. **John Villapiano, Commissioner**
- 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 endorsement 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 a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).*

- 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.
- 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 No
 - 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. (If your authority does not allow for reimbursements indicate that in answer)
- 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? No 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? Yes If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)
- 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.

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
2022 AUTHORITY INFORMATIONAL QUESTIONNAIRE
FISCAL YEAR FROM 1/1/2022 TO 12/31/2022

10.) Compensation for most employees is determined by the Authority's STEP program which factors in years of services and the obtaining of certain licenses. Annual raises are determined by reviewing other authority's pay schedules for negotiating with employees, although no specific employment contract is adopted. (Two of the Authority's Board members are employed in management positions at other Monmouth County authorities.) Where annual percentage raises are adopted, the Authority limits raises over \$86,000 to the percentage raise on \$86,000.

Township of Ocean Sewerage Authority
2020 Expenditure Transaction Audit Trail

Range of Accounts: 01-50-500-304 to 01-50-500-304 Date Range: 01/01/20 to 12/31/20 Include Accounts with Zero Activity: No

Audit Report Type: Standard

Note: Transaction Beginning Balance includes all Adds/Changes occurring on or prior to the Transaction Ending Date.

* Transaction is included in Previous and/or Begin Balance

En = PO Line Item First Encumbrance Date

BC = Blanket Control

BS = Blanket Sub

Account No	Description	Vendor/Reference	Trans Amount	Begin Balance	User
Date	Transaction Data/Comment			Trans	
01-50-500-304	TRAVEL EXPENSE			3,000.00	
01/07/20	1 Paid ck 10704 PFR TRAVEL TO ADVANCED WASTEWATER	DESOUCEY DANIEL DESOUCEY	83.60--*	3,000.00	BILL
01/07/20	1 Paid ck 10704 TRAVEL TO ADVANCED WASTEWATER	DESOUCEY DANIEL DESOUCEY	33.44-	2,966.56	BILL
02/04/20	1 Paid ck 10789 TRAVEL TO RUTGERS CLASS ON	MILMOE J ALEXANDER J MILMOE	38.72-	2,927.84	BILL
02/04/20	1 Paid ck 10774 MILEAGE TO JIF SAFETY CLASS ON	RULAND ROBERT RULAND	10.56-	2,917.28	BILL
03/03/20	1 Paid ck 10843 TRAVEL TO FREEHOLD FOR ADVANCE	DESOUCEY DANIEL DESOUCEY	133.76-	2,783.52	BILL
04/07/20	1 Paid ck 10856 TRAVEL EXPENSE TO ADVANCED	DESOUCEY DANIEL DESOUCEY	66.88-	2,716.64	BILL
12/31/20	Transfer To Acct RESOLUTION 21-20	Reference 659 3	700.00	3,416.64	BILL
* Department: 100 ADMINISTRATION Total				3,416.64	
* CAFR: 10 Total				3,416.64	
* Fund: 11 GENERAL FUND Total				3,416.64	
* Final Total				3,416.64	

* Total lines reflect totals for the Accounts Printed Only.

(This page is directions for filling in page (N-4 (2-of 2)) (No answers should be entered on this page)

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

FISCAL YEAR: FROM: 01/01/2022 TO: 12/31/2022

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

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

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

Reportable compensation: (Use the Most Recent W-2 available 2020 or 2021. 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, 2022, the most recent W-2 and 1099 should be used 2021 or 2020 (60 days prior to start of budget year is November 1, 2021, with 2020 being the most recent calendar year ended), and for fiscal years ending June 30, 2022, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2022, with 2021 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)

Township of Ocean View Sewerage Authority
 For the Period January 1, 2022 to December 31, 2022
 For the Period January 1, 2021 to December 31, 2021
 (See Note 1 for Details)

Name	Title	Average Hours per Week Dedicated to Position at Other Public Entity (10/27/2021)	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary	Other/Job Allowance, Expense, Reimbursement, Health, Pension, etc.	Estimated Amount of Other Compensation from Authority (Health, Pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individuals are Employees or Members of the Governing Body (1) See Note 1 for Details	Position Held at Other Public Entity (2) See Note 1 for Details	Average Hours per Week Dedicated to Position at Other Public Entity (10/27/2021)	Responsible Compensation from Public Entity (10/27/2021)	Estimated amount of other compensation from Other Public Entities (Health, Pension, etc.)	Total Compensation (10/27/2021)
1 Dennis G. White	Chairman	40	X	X	X	X	X	\$ 21,000			\$ 21,000			40	\$ 21,000		\$ 21,000
2 Richard Bernhardt	Deputy Chairman	40	X	X	X	X	\$ 18,000				\$ 18,000			40	\$ 18,000		\$ 18,000
3 Ralph C. Sauts	Board Member	40	X	X	X	X	\$ 2,000				\$ 2,000			40	\$ 2,000		\$ 2,000
4 Charles Theriot	Board Member	40	X	X	X	X	\$ 2,000				\$ 2,000			40	\$ 2,000		\$ 2,000
5 John Vitale	Board Member	40	X	X	X	X	\$ 2,000				\$ 2,000			40	\$ 2,000		\$ 2,000
6 William E. Scimone	Board Director	40	X	X	X	X	\$ 11,931	\$ 6,624		\$ 18,555	\$ 18,555			40	\$ 18,555		\$ 18,555
7 Thomas D'Onofrio	Assistant Technical Services Manager	40	X	X	X	X	\$ 115,730			\$ 14,000	\$ 129,730			40	\$ 129,730		\$ 129,730
8 Thomas D'Onofrio	Assistant Technical Services Manager	40	X	X	X	X	\$ 48,000			\$ 25,000	\$ 73,000			40	\$ 73,000		\$ 73,000
9 Joseph C. Grogan	Board Member	40	X	X	X	X	\$ 7,233			\$ 23,000	\$ 30,233			40	\$ 30,233		\$ 30,233
10 Vincent D'Uzzano	Board Member	40	X	X	X	X	\$ 5,334			\$ 23,000	\$ 28,334			40	\$ 28,334		\$ 28,334
11 M. Wilmes	Board Member	40	X	X	X	X	\$ 4,333			\$ 23,000	\$ 27,333			40	\$ 27,333		\$ 27,333
12 Warren Obelo	Technical Services Manager	40	X	X	X	X	\$ 4,000	\$ 5,634		\$ 9,634	\$ 9,634			40	\$ 9,634		\$ 9,634
13																	
14																	
15																	
Total:																	
\$ 819,100																	
\$ 11,148																	
\$ 10,000																	
\$ 28,346																	

(1) Does "None" in this column for each individual that does not hold a position with another public entity.

Schedule of Health Benefits - Detailed Cost Analysis

Township of Ocean Sewerage Authority
 For the Period January 1, 2022 to December 31, 2022

If Not Applicable X this box Below

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee Proposed Budget		Total Cost Estimate Proposed Budget		# of Covered Members (Medical & Rx) Current Year		Annual Cost per Employee Current Year		Total Prior year Year Cost (Decrease)		% Increase (Decrease)
	Proposed Budget	Employee Proposed Budget	Employee Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Current Year	Current Year	Current Year	Current Year	Year Year Cost	\$ Increase (Decrease)	
Active Employees - Health Benefits - Annual Cost													
Single Coverage	4	\$ 11,100		\$ 44,400	4	\$ 12,198		\$ 48,792		\$ (4,392)		-9.0%	
Parent & Child	1	22,177		22,177	1	20,492		20,492		1,585		8.2%	
Employee & Spouse (or Partner)	5	20,785		103,925	5	21,492		107,460		(3,535)		-3.3%	
Family	5	31,762		158,810	5	32,893		164,465		(5,655)		-3.4%	
Employee Cost Sharing Contribution (enter as negative -)				(47,844)						3,089		-6.1%	
Subtotal	15			281,468	15			290,276		(8,808)		-3.0%	
Commissioners - Health Benefits - Annual Cost													
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								
Retirees - Health Benefits - Annual Cost													
Single Coverage	7	5,200		36,400	7	4,400		30,797		5,603		18.2%	
Parent & Child	0				0								#DIV/0!
Employee & Spouse (or Partner)	9	14,500		130,500	9	14,117		127,053		3,447		2.7%	
Family	2	30,410		60,820	2	27,793		55,586		5,234		9.4%	
Employee Cost Sharing Contribution (enter as negative -)													#DIV/0!
Subtotal	18			227,720	18			213,435		14,285		6.7%	
GRANDTOTAL	33			\$ 509,188	33			\$ 503,711		\$ 5,477		1.1%	

Is medical coverage provided by the SHBP (Yes or No)? (Place Answer in Box)	Yes or No
YES	YES
NO	NO

Note: Remember to Enter an amount in rows for Employee Cost Sharing

Schedule of Accumulated Liability for Compensated Absences

Township of Ocean Sewerage Authority
 January 1, 2022 to December 31, 2022
 For the Period

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

X Box if Authority has no Compensated Absences

Legal Basis for Benefit (check applicable items)

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Thomas DiOrio	28.5	\$ 6,068	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Scott Stedman	1	186		<input checked="" type="checkbox"/>	
Total liability for accumulated compensated absences at beginning of current year		\$ 6,254			

The total Amount Should agree to most recently issued audit report for the Authority

Schedule of Shared Service Agreements

Township of Ocean Sewerage Authority
January 1, 2022 to December 31, 2022

For the Period

if No Shared Services: X this Box

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
City of Asbury Park	Township of Ocean Sewerage Authority	Confined space training		1/1/2018	12/31/2022	\$ 12,000
Township of Ocean Sewerage Authority	Township of Ocean Sewerage Authority	Billing services, computer support, vehicle maintenance, CDL reporting, radio antenna, recycling, flexible spending, gas, diesel, group term life insurance		1/1/2020	12/31/2026	\$ 338,200
Township of Ocean Sewerage Authority	Borough of Allenhurst	Jet-vac and TV services		8/23/2016	8/22/2022	unknown
Township of Ocean Sewerage Authority	Borough of Deal	Jet-vac and TV services		1/1/2019	12/31/2025	unknown
Township of Ocean Sewerage Authority	Borough of Interlaken	Jet-vac and TV services		1/1/2019	12/31/2025	unknown
Township of Ocean Sewerage Authority	Borough of Spring Lake	Jet-vac and TV services		10/1/2021	9/30/2028	unknown

2022 (2022-2023) AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Township of Ocean Sewerage Authority
 January 1, 2022 to December 31, 2022

For the Period

	FY 2022 Proposed Budget				FY 2021 Adopted Budget	All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted		
	Operation 2	N/A	N/A	N/A					Total All Operations	Total All Operations
	Sewer									
REVENUES										
Total Operating Revenues	\$ 7,116,188	\$ -	\$ -	\$ -	\$ 7,116,188	\$ 7,352,340	\$ (236,152)	-3.2%		
Total Non-Operating Revenues	95,000	-	-	-	95,000	79,913	15,087	18.9%		
Total Anticipated Revenues	7,211,188	-	-	-	7,211,188	7,432,253	(221,065)	-3.0%		
APPROPRIATIONS										
Total Administration	1,748,178	-	-	-	1,748,178	1,724,306	23,872	1.4%		
Total Cost of Providing Services	3,052,350	-	-	-	3,052,350	3,038,730	13,620	0.4%		
Total Principal Payments on Debt Service in Lieu of Depreciation	1,342,317	-	-	-	1,342,317	2,102,514	(760,197)	-36.2%		
Total Operating Appropriations	6,142,845	-	-	-	6,142,845	6,865,550	(722,705)	-10.5%		
Total Interest Payments on Debt	533,546	-	-	-	533,546	566,703	(33,157)	-5.9%		
Total Other Non-Operating Appropriations	534,798	-	-	-	534,798	534,798		#DIV/0!		
Total Non-Operating Appropriations	1,068,344	-	-	-	1,068,344	566,703	501,641	88.5%		
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!		
Total Appropriations and Accumulated Deficit	7,211,188	-	-	-	7,211,188	7,432,253	(221,065)	-3.0%		
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!		
Net Total Appropriations	7,211,188	-	-	-	7,211,188	7,432,253	(221,065)	-3.0%		
ANTICIPATED SURPLUS (DEFICIT)	\$ (0)	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ (0)	#DIV/0!		

Revenue Schedule

Township of Ocean Sewerage Authority
For the Period January 1, 2022 to December 31, 2022

	<i>FY 2022 Proposed Budget</i>						Total All	FY 2021 Adopted	Total All	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	Operation 2	N/A	N/A	N/A	N/A	Operations	Budget	Operations	All Operations	All Operations
OPERATING REVENUES											
<i>Service Charges</i>											
Residential	5,750,000						\$ 5,750,000	\$ 5,819,000	\$ (69,000)	-1.2%	
Business/Commercial	691,000						691,000	759,400	(68,400)	-9.6%	
Industrial							-	-	-	#DIV/0!	
Intergovernmental	675,188						675,188	675,188	-	0.0%	
Other							-	-	-	#DIV/0!	
Total Service Charges	7,116,188						7,116,188	7,253,588	(137,400)	-1.9%	
<i>Connection Fees</i>											
Residential							-	98,752	(98,752)	-100.0%	
Business/Commercial							-	-	-	#DIV/0!	
Industrial							-	-	-	#DIV/0!	
Intergovernmental							-	-	-	#DIV/0!	
Other							-	-	-	#DIV/0!	
Total Connection Fees								98,752	(98,752)	-100.0%	
<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>											
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Type in (Grant, Other Rev)							-	-	-	#DIV/0!	
Total Other Revenue										#DIV/0!	
Total Operating Revenues	7,116,188						7,116,188	7,352,340	(236,152)	-3.2%	
NON-OPERATING REVENUES											
<i>Other Non-Operating Revenues (List)</i>											
Interest on Delinquent Accounts	50,000						50,000	34,913	15,087	43.2%	
Miscellaneous	25,000						25,000	25,000	-	0.0%	
Type in							-	-	-	#DIV/0!	
Type in							-	-	-	#DIV/0!	
Type in							-	-	-	#DIV/0!	
Type in							-	-	-	#DIV/0!	
Total Other Non-Operating Revenue	75,000						75,000	59,913	15,087	25.2%	
<i>Interest on Investments & Deposits (List)</i>											
Interest Earned	20,000						20,000	20,000	-	0.0%	
Penalties							-	-	-	#DIV/0!	
Other							-	-	-	#DIV/0!	
Total Interest	20,000						20,000	20,000	-	0.0%	
Total Non-Operating Revenues	95,000						95,000	79,913	15,087	18.9%	
TOTAL ANTICIPATED REVENUES	\$ 7,211,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,211,188	\$ 7,432,253	\$ (221,065)	-3.0%	

Prior Year Adopted Revenue Schedule

Township of Ocean Sewerage Authority

	FY 2021 Adopted Budget						Total All Operations
	Sewer	Operation 2	N/A	N/A	N/A	N/A	
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	5,819,000						\$5,819,000
Business/Commercial	759,400						759,400
Industrial							-
Intergovernmental	675,188						675,188
Other							-
Total Service Charges	7,253,588						7,253,588
<i>Connection Fees</i>							
Residential	98,752						98,752
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	98,752						98,752
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees							-
<i>Other Operating Revenues (List)</i>							
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue							-
Total Operating Revenues	7,352,340						7,352,340
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Interest on Delinquent Accounts	34,913						34,913
Miscellaneous	25,000						25,000
Type in							-
Type in							-
Type in							-
Total Other Non-Operating Revenues	59,913						59,913
<i>Interest on Investments & Deposits</i>							
Interest Earned	20,000						20,000
Penalties							-
Other							-
Total Interest	20,000						20,000
Total Non-Operating Revenues	79,913						79,913
TOTAL ANTICIPATED REVENUES	\$ 7,432,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,432,253

Appropriations Schedule

Township of Ocean Sewerage Authority
For the Period January 1, 2022 to December 31, 2022

	FY 2022 Proposed Budget					Total All Operations	FY 2021 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Operation 2	N/A	N/A	N/A	N/A				
	Sewer								
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 152,646				\$ 152,646	\$ 241,371	\$ (88,725)	-36.8%	
Fringe Benefits	922,717				922,717	782,595	160,122	21.0%	
Total Administration - Personnel	1,075,363				1,075,363	1,003,966	71,397	7.1%	
<i>Administration - Other (List)</i>									
Administration - OE (see attached)	672,815				672,815	720,340	(47,525)	-6.6%	
Type in Description								#DIV/0!	
Type in Description								#DIV/0!	
Type in Description								#DIV/0!	
Miscellaneous Administration*								#DIV/0!	
Total Administration - Other	672,815				672,815	720,340	(47,525)	-6.6%	
Total Administration	1,748,178				1,748,178	1,724,306	23,872	1.4%	
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,125,401				1,125,401	1,158,331	(32,930)	-2.8%	
Fringe Benefits								#DIV/0!	
Total COPS - Personnel	1,125,401				1,125,401	1,158,331	(32,930)	-2.8%	
<i>Cost of Providing Services - Other (List)</i>									
Treatment Plant - OE (see attached)	1,605,449				1,605,449	1,542,076	63,373	4.1%	
Collection System - OE (see attached)	321,500				321,500	338,323	(16,823)	-5.0%	
Type in Description								#DIV/0!	
Type in Description								#DIV/0!	
Miscellaneous COPS*								#DIV/0!	
Total COPS - Other	1,926,949				1,926,949	1,880,399	46,550	2.5%	
Total Cost of Providing Services	3,052,350				3,052,350	3,038,730	13,620	0.4%	
Total Principal Payments on Debt Service in Lieu of Depreciation	1,342,317				1,342,317	2,102,514	(760,197)	-36.2%	
Total Operating Appropriations	6,142,845				6,142,845	6,805,550	(722,705)	-10.5%	
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	533,546				533,546	566,703	(33,157)	-5.5%	
Operations & Maintenance Reserve	315,000				315,000		315,000	#DIV/0!	
Renewal & Replacement Reserve								#DIV/0!	
Municipality/County Appropriation								#DIV/0!	
Other Reserves	219,798				219,798		219,798	#DIV/0!	
Total Non-Operating Appropriations	1,068,344				1,068,344	566,703	501,641	88.5%	
TOTAL APPROPRIATIONS	7,211,189				7,211,189	7,432,253	(221,065)	-3.0%	
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,211,189				7,211,189	7,432,253	(221,065)	-3.0%	
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation								#DIV/0!	
Other								#DIV/0!	
Total Unrestricted Net Position Utilized								#DIV/0!	
TOTAL NET APPROPRIATIONS	\$ 7,211,189	\$ -	\$ -	\$ -	\$ -	\$ 7,432,253	\$ (221,065)	-3.0%	

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 307,142.23 \$ - \$ - \$ - \$ - \$ - \$ 307,142.23