

Authority Budget of:

Township of Ocean Sewerage Authority

State Filing Year

2019

For the Period:

January 1, 2019

to

December 31, 2019

www.tosa-nj.org

Authority Web Address

Department Of



**Community
Affairs**

Division of Local Government Services

2019 AUTHORITY BUDGET

Certification Section

2019

Township of Ocean Sewerage
AUTHORITY BUDGET

FISCAL YEAR: FROM January 1, 2019 TO December 31, 2019

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: _____

2019 PREPARER'S CERTIFICATION

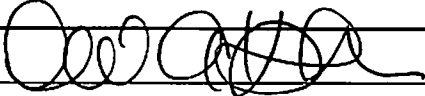
Township of Ocean Sewerage

AUTHORITY BUDGET

FISCAL YEAR: FROM: 1-1-19 TO: 12-31-19

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:	David A. Kaplan		
Title:	CPA		
Address:	150 Eisenhower Parkway, Livingston, NJ		
Phone Number:	732-241-1632	Fax Number:	
E-mail address	Dkaplan@wiss.com		

2019 APPROVAL CERTIFICATION

Township of Ocean Sewerage Authority AUTHORITY BUDGET

FISCAL YEAR: FROM: 1-1-19 TO: 12-31-19

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 2nd day of October, 2018.

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 Schmeling		
Title:	Executive Director		
Address:	224 Roosevelt Avenue Township of Ocean, NJ 07755		
Phone Number:	732-531-2213	Fax Number:	732-517-0695
E-mail address	ExecutiveDirector@tosa-nj.org		

INTERNET WEBSITE CERTIFICATION

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

- A description of the Authority's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- 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

William Schmeling

Title of Officer Certifying compliance

Executive Director

Signature

2019 AUTHORITY BUDGET RESOLUTION

Township of Ocean Sewerage Authority

FISCAL YEAR: FROM: 1-1-19 TO: 12-31-19

WHEREAS, the Annual Budget and Capital Budget for the Township of Ocean Sewerage Authority for the fiscal year beginning, January 1, 2019 and ending, December 31, 2019 has been presented before the governing body of the Township of Ocean Sewerage Authority at its open public meeting of October 2, 2018; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$7,329,221, Total Appropriations, including any Accumulated Deficit if any, of \$7,329,221 and Total Unrestricted Net Position utilized of \$None; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$18,607,500 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$90,000; 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 Township of Ocean Sewerage Authority, at an open public meeting held on October 2, 2018 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, 2019 and ending, December 31, 2019 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 Township of Ocean Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 4, 2018.

October 2, 2018

(Secretary's Signature)

Governing Body
Member:

Recorded Vote

Aye

Nay

Abstain

Absent

2019 AUTHORITY BUDGET
Narrative and Information Section

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS

Township of Ocean Sewerage

AUTHORITY BUDGET

FISCAL YEAR: FROM: 1-1-19 TO: 12-31-19

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2018 adopted budget for each operation. Explain any variances over +/-10% (As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 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.

The 2019 budget in total is \$142,620 less than the 2018 adopted budget, or 1.91% lower. Variance explanations for items changing by more than 10% are attached.

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% (As shown on budget page F-2 explain reason for change for each revenue changing more than 10%) from the current year adopted budget.

The 2019 budget does not require any change to the existing rates charged to customers.

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

The local/regional economy continues to improve.

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.

Unrestricted net position of \$90,000 is utilized to provide for capital projects that are being undertaken on a "pay-as-you-go" basis.

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.).

The Township of Ocean provides various services to the Authority including financial and security services.

6. The proposed budget must not reflect an anticipated deficit from 2018/2018-2019 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 caused by the implementation of GASB 68)

The 2019 budget does not include any deficit financing or contemplate a deficit for 2019. The Authority's most recent 2017 audited financial statements reflects unrestricted net position of \$2,258,548. Of that, \$641,221 is designated for rate stabilization, \$1,072,224 is designated for working capital, \$870,412 is designated for capital outlay and the Authority's undesignated unrestricted net position was a deficit of \$325,309. This deficit is directly attributable to the requirements of GASB 68 and the net pension liability of \$3,843,603. Accordingly, no deficit reduction plan is necessary.

7. 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**.

The existing rate schedule has been included in the budget package. The Authority recomputes its connection fee annually, as required by statute. No changes to the user rates are anticipated in the 2019 year.

AUTHORITY CONTACT INFORMATION

2019

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:			
Address:	224 Roosevelt Avenue		
City, State, Zip:	Township of Ocean	NJ	07755
Phone: (ext.)	732-531-2213	Fax:	732-517-0695

Preparer's Name:	David A. Kaplan		
Preparer's Address:	354 Eisenhower Parkway, Suite 1850		
City, State, Zip:	Livingston, NJ 07039		
Phone: (ext.)	732-241-1632	Fax:	
E-mail:	dkaplan@wiss.com		

Chief Executive Officer:	William Schmeling		
Phone: (ext.)	732-531-2213	Fax:	732-517-0695
E-mail:	Executive Director@tosa-nj.org		

Chief Financial Officer:	William Schmeling		
Phone: (ext.)	732-531-2213	Fax:	732-517-0695
E-mail:	Executive Director@tosa-nj.org		

Name of Auditor:	David A. Kaplan		
Name of Firm:	Wiss & Company, LLP		
Address:	354 Eisenhower Parkway, Suite 1850		
City, State, Zip:	Livingston	NJ	08820
Phone: (ext.)	732-241-1632	Fax:	
E-mail:	dkaplan@wiss.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Township of Ocean Sewerage Authority

FISCAL YEAR: FROM: 1-1-19 TO: 12-31-19

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 2017 or 2018) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 26 (2017)
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2017 or 2018) Transmittal of Wage and Tax Statements: \$1,275,280
- 3) Provide the number of regular voting members of the governing body: five (5)
- 4) Provide the number of alternate voting members of the governing body: zero (0)
- 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, 2018 or 2019 deadline has passed 2018 or 2019) 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) **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. No. John Villapiano did not - medical condition.
- 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.* No.
- 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? No.*If 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 a narrative of your Authority's procedures for all employees.** Numbers 1 and 2 above used to establish a step program for compensation. Commissioners' salaries set by Township; unchanged in many years.
- 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, schedule of travel expenses is attached. *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.*
- 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 SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS**
Township of Ocean Sewerage Authority

FISCAL YEAR: FROM: 1-1-19 TO: 12-31-19

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 2018 or 2019. 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, 2019, the most recent W-2 and 1099 should be used 2018 or 2017 (60 days prior to start of budget year is November 1, 2018, with 2017 being the most recent calendar year ended), and for fiscal years ending June 30, 2019, the calendar year 2017 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2018, with 2018 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.

Township of Ocean Sewerage Authority
 For the Period January 1, 2019 to December 31, 2019
 Reportable Compensation from Authority (W-2/1099)

Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Reportable Compensation from Authority (W-2/1099)		Estimated amount of other compensation from 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 (1) See note below	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
								Base Salary/ Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Dennis J. Gavin	Chairman	1	x					\$ 2,250	\$ 140	\$ 2,390	Two Rivers Water RC Engineer	45-50					2,390
2 Richard Bernhardt	Vice-Chairman	1	x					2,000	0	2,000							2,000
3 Ralph E. Stubbs	Secretary	1	x					2,000	0	2,000							2,000
4 Charles Theodora	Assistant Secretary	1	x					2,000	0	2,000	Bayshore Regional SA	45-50					2,000
5 John Villaplano	Commissioner	1	x					2,000	130	2,130							2,130
6 William E. Schmeling	Executive Director	45		x				115,820	7,200	128,599							128,599
7 Ruth Finn	Recording Secretary	1						5,175		5,175							5,175
8 Thomas DiOrto	Licensed Plant Operator	40			x			100,404	29,857	130,461							130,461
9 Edward Kwohyn	Operations Manager	40		x				73,877	19,541	93,618							93,618
10 Jennifer Cunnley	Lab Manager	40		x				71,231	19,673	90,904							90,904
11 Vincent DiSposito	Collection Foreman	40		x				91,651	13,461	105,512							105,512
12 Daniel J. DeSouze, Jr	Mechanic 2	40						19,923	10,934	31,057							31,057
13 Richard Dorick	Utility 2	16						18,379	1,103	19,482	County of Monmouth						19,482
14 James Genie	Plant Operator	40			x			11,846		11,846							11,846
15 Glen Henry	Head Mechanic	40			x			67,969		67,969							67,969
Total:								\$ 586,525	\$ 12,158	\$ 602,039							\$ 700,722

(1) Insert "Name" in this column for each individual that does not hold a position with another Public Entity

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

Township of Ocean Sewerage Authority
 For the Period January 1, 2019 to December 31, 2019

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
																				Reportable Compensation from Authority (W-2/1099)
1	Paul Jurak	Utility 2	16																	
2	S&L Laporte, Jr.	Plumber	40																	
3	Thomas G. Mcholic	Plant Superintendent	40																	
4	Daniel J. Miller	Plant Operator	40																	
5	A. Almalinee	Head Mechanic	40																	
6	Bruce J. Olsen	Electrical Technician	40																	
7	Richard Roman	Collection 1	40																	
8	Robert W. Ruland	Collection 2	40																	
9	Scott W. Stehman	Plant Foreman	40																	
10	Kenneth Williamson	Collection Foreman	40																	
11	Joseph Grassio	Utility 2	40																	
12	Sam Howell	Utility 2	40																	
13	New Hire	Utility 2	40																	
14																				
15																				
Total:										\$ 733,449	\$ -	\$ 7,179	\$ 176,753	\$ 917,380	\$ -	\$ -	\$ -	\$ 917,380		

(1) Insert "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, 2019 to December 31, 2019

	Annual Cost		# of Covered Members (Medical & Rx)	# of Covered Members (Medical & Rx)	Annual Cost per Employee Current Year	Total Prior year Year Cost (Decrease)	% Increase (Decrease)	
	Proposed Budget	Estimate Proposed Budget						
Active Employees - Health Benefits - Annual Cost								
Single Coverage	5	\$ 11,496	\$ 57,480	4	\$ 10,596	\$ 42,384	\$ 15,096	35.6%
Parent & Child	4	17,091	68,364	3	18,592	55,776	12,588	22.6%
Employee & Spouse (or Partner)	4	20,843	83,372	2	25,442	50,884	32,488	63.8%
Family	2	33,203	66,406	2	29,816	59,632	6,774	11.4%
Employee Cost Sharing Contribution (enter as negative -)			(44,714)			(41,401)	(3,313)	8.0%
Subtotal	15		230,908	11		167,275	63,633	38.0%
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				#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	7	7,981	55,867	7	7,529	52,703	3,164	6.0%
Parent & Child	0		-			-	-	#DIV/0!
Employee & Spouse (or Partner)	7	19,299	135,093	7	18,207	127,449	7,644	6.0%
Family	2	43,006	86,012	2	40,572	81,144	4,868	6.0%
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	16		276,972	16		261,296	15,676	6.0%
GRAND TOTAL	31		\$ 507,880	27		\$ 428,571	\$ 79,309	18.5%

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

Yes	Yes or No
Yes	Yes or No

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

Range of Accounts: 01-50-500-304 to 01-50-500-304 Include Cap Accounts: Yes AS of: 09/21/18
 Current Period: 01/01/17 to 12/31/17 Skip Zero Activity: Yes
 Note: Transaction Beginning Balance includes all Adds/Changes occurring on or prior to the As of Date
 * Transaction is included in Previous and/or Begin Balance ** Transaction is not included in Balance
 En = PO Line Item First Encumbrance Date BC = Blanket Control BS = Blanket Sub

Account No	Description	Prior Budget Payable YTD	Adopted Expended YTD	Amended Encumber YTD	Transfers Reimb'd YTD	Modified Canceled Pd/Chrgd YTD	Balance YTD %Used Unexpended	Trans Amount	Trans Balance	User
01-50-500-304	TRAVEL EXPENSE	0.00	3,500.00	0.00	0.00	3,500.00	2,196.22	37		
		20.00	1,060.90	242.88	0.00	0.00	2,439.10			
			1,060.90		0.00	1,303.78				
	Begin Balance: 01/01/17									
05/09/17	PO 17-00203 1 Paid Ck 8877				MILMOE 1 ALEXANDER J MILMOE			29.04-	3,500.00	MYRIAM
06/08/17	PO 17-00237 1 Paid Ck 8925				KWITYN EDWARD KWITYN			107.95-	3,470.96	BILL
06/08/17	PO 17-00279 2 Paid Ck 8940				SCHMEL01 WILLIAM E SCHMELING			25.35-	3,363.01	BILL
06/08/17	PO 17-00291 1 Paid Ck 8930				MILLE001 DANIEL MILLER			119.68-	3,337.66	BILL
06/08/17	PO 17-00291 2 Paid Ck 8930				MILLE001 DANIEL MILLER			6.00-	3,217.98	BILL
07/11/17	PO 17-00356 1 Paid Ck 8984				KWITYN EDWARD KWITYN			0.00	3,211.98	BILL
07/11/17	PO 17-00356 2 Paid Ck 8984				KWITYN EDWARD KWITYN			20.00-	3,211.98	BILL
07/11/17	PO 17-00356 3 Paid Ck 8984				KWITYN EDWARD KWITYN			88.00-	3,191.98	BILL
07/11/17	PO 17-00356 4 Paid Ck 8984				KWITYN EDWARD KWITYN			6.00-	3,103.98	BILL
07/11/17	PO 17-00360 1 Paid Ck 8998				ROMAN RICHARD ROMAN			48.40-	3,097.98	BILL
10/03/17	PO 17-00517 1 Paid Ck 9140				DESOUCEY DANIEL DESOUCEY			32.56-	3,049.58	BILL
11/09/17	PO 17-00598 1 Paid Ck 9191				DESOUCEY DANIEL DESOUCEY			212.08-	3,017.02	BILL
11/09/17	PO 17-00600 1 Paid Ck 9227				ROMAN RICHARD ROMAN			48.40-	2,804.94	BILL
11/09/17	PO 17-00601 1 Paid Ck 9228				RULAND ROBERT RULAND			119.68-	2,756.54	BILL
12/05/17	PO 17-00595 1 Paid Ck 9294				KWITYN EDWARD KWITYN			44.00-	2,636.86	BILL
12/05/17	PO 17-00649 1 Paid Ck 9293				DESOUCEY DANIEL DESOUCEY			133.76-	2,592.86	BILL
12/27/17	PO 17-00694 1 Rcvd				KWITYN EDWARD KWITYN			20.00-	2,459.10	BILL
12/31/17	PO 17-00709 1 Open				DESOUCEY DANIEL DESOUCEY			63.36-	2,439.10	BILL
12/31/17	PO 17-00711 2 Open				RULAND ROBERT RULAND			179.52-	2,375.74	BILL
	Control Total	0.00	3,500.00	0.00	0.00	3,500.00	2,196.22	37		
		20.00	1,060.90	242.88	0.00	0.00	2,439.10			
			1,060.90		0.00	1,303.78				

Township of Ocean Sewerage Authority
Compensated Absences Schedule

As of December 31, 2017										
EMPLOYEE	VACATION LEFT	SICK LEFT	PERSONAL LEFT	HOURLY RATE	VACATION VALUE*	SICK VALUE**	TOTAL			
Plant Crumley	12.5	11.5	0	\$33.1731 (A)	\$3,317.31	\$1,525.96	\$4,843.27			
Plant DeSoucey	0	5	0	\$19.2308	\$0.00	\$384.62	\$384.62			
Collection D'Esposito	15	84	0	\$38.4615	\$4,615.38	\$12,923.06	\$17,538.44			
Collection DiOrion***	13	36	0	\$45.6731	\$4,750.00	\$6,576.93	\$11,326.93			
Plant Dorick	7.4	22	0	\$22.0896	\$1,307.70	\$1,943.88	\$3,251.59			
Plant Kwilyn	7	4	0	\$41.3461	\$2,315.38	\$661.54	\$2,976.92			
Plant Lagrotteria	15	65	0	\$39.8016	\$4,776.19	\$10,348.42	\$15,124.61			
Plant Miller	0	0.5	0	\$37.0192	\$0.00	\$74.04	\$74.04			
Plant Milmoie	12	14.5	0	\$31.2500	\$3,000.00	\$1,812.50	\$4,812.50			
Plant Olsen***	15	5	0	\$40.9860	\$4,918.32	\$819.72	\$5,738.04			
Plant Roman	5	5	0	\$35.0961	\$1,403.84	\$701.92	\$2,105.77			
Plant Ruland	0	4	0	\$20.1923	\$0.00	\$323.08	\$323.08			
Admin Schmelting	15	64.5	0	\$55.6827	\$6,681.92	\$14,366.14	\$21,048.06			
Plant Stedman***	7	4	0	\$43.0279	\$2,409.56	\$688.45	\$3,098.01			
					\$39,495.62	\$53,150.25				

Vacation Days

**Because there is no payment at retirement, vacation days are not included in the ending accrual.

Sick Days

***Value equals 1/2 of the sick days times their hourly rate, not to exceed \$15,000; payout only after 25 years of service with TOSA

By Department	Administration	\$0.00
	Plant	\$1,508.17
	Collection	\$6,576.93

TOTAL \$8,085.09 (***) Items boxed in red comprise total

10-01

The Authority is only responsible to accrue sick costs for employees who have reached eligibility. As per the handbook (PF-130-1), page 41, employees must have been employed for 25 years in order to receive a payout. Auditor verified the employees boxed in red above are the only employees eligible.

2019 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

For the Period **January 1, 2019** to **December 31, 2019**
 Township of Ocean Sewerage Authority

	FY 2019 Proposed Budget					FY 2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Waste Water	Operation #2	N/A	N/A	N/A			
REVENUES								
Total Operating Revenues	\$ 7,175,688	\$ -	\$ -	\$ -	\$ 7,175,688	\$ 7,140,636	\$ 35,052	0.5%
Total Non-Operating Revenues	153,533	-	-	-	153,533	331,205	(177,672)	-53.6%
Total Anticipated Revenues	7,329,221	-	-	-	7,329,221	7,471,841	(142,620)	-1.9%
APPROPRIATIONS								
Total Administration	1,761,542	-	-	-	1,761,542	1,731,379	30,163	1.7%
Total Cost of Providing Services	2,839,481	-	-	-	2,839,481	2,557,516	281,965	11.0%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,993,555	-	-	-	1,993,555	2,059,615	(66,060)	-3.2%
Total Operating Appropriations	6,594,578	-	-	-	6,594,578	6,348,510	246,068	3.9%
Total Interest Payments on Debt	644,643	-	-	-	644,643	773,331	(128,688)	-16.6%
Total Other Non-Operating Appropriations	90,000	-	-	-	90,000	350,000	(260,000)	-74.3%
Total Non-Operating Appropriations	734,643	-	-	-	734,643	1,123,331	(388,688)	-34.6%
Accumulated Deficit	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	7,329,221	-	-	-	7,329,221	7,471,841	(142,620)	-1.9%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	7,329,221	-	-	-	7,329,221	7,471,841	(142,620)	-1.9%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

Township of Ocean Sewerage Authority
For the Period January 1, 2019 to December 31, 2019

	FY 2019 Proposed Budget						Total All	FY 2018 Adopted	\$ Increase	% Increase
	Waste Water	Operation #2	N/A	N/A	N/A	N/A	Operations	Budget	Proposed vs. Adopted	Proposed vs. Adopted
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	5,731,600						\$ 5,731,600	\$ 5,730,602	\$ 998	0.0%
Business/Commercial	768,900						768,900	762,998	5,902	0.8%
Industrial	-						-	-	-	#DIV/0!
Intergovernmental	675,188						675,188	647,036	28,152	4.4%
Other	-						-	-	-	#DIV/0!
Total Service Charges	7,175,688						7,175,688	7,140,636	35,052	0.5%
<i>Connection Fees</i>										
Residential	-						-	-	-	#DIV/0!
Business/Commercial	-						-	-	-	#DIV/0!
Industrial	-						-	-	-	#DIV/0!
Intergovernmental	-						-	-	-	#DIV/0!
Other	-						-	-	-	#DIV/0!
Total Connection Fees	-						-	-	-	#DIV/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	7,175,688						7,175,688	7,140,636	35,052	0.5%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Delinquent Penalties	45,000						45,000	45,000	-	0.0%
Miscellaneous	33,533						33,533	35,000	(1,467)	-4.2%
Reserve for Rate Stabilization	-						-	226,205	(226,205)	-100.0%
Type in	-						-	-	-	#DIV/0!
Type in	-						-	-	-	#DIV/0!
Type in	-						-	-	-	#DIV/0!
Total Other Non-Operating Revenue	78,533						78,533	306,205	(227,672)	-74.4%
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	75,000						75,000	25,000	50,000	200.0%
Penalties	-						-	-	-	#DIV/0!
Other	-						-	-	-	#DIV/0!
Total Interest	75,000						75,000	25,000	50,000	200.0%
Total Non-Operating Revenues	153,533						153,533	331,205	(177,672)	-53.6%
TOTAL ANTICIPATED REVENUES	\$ 7,329,221						\$ 7,329,221	\$ 7,471,841	\$ (142,620)	-1.9%

Prior Year Adopted Revenue Schedule

Township of Ocean Sewerage Authority

FY 2018 Adopted Budget

	Operation						Total All Operations
	Waste Water	#2	N/A	N/A	N/A	N/A	
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	5,730,602						\$5,730,602
Business/Commercial	762,998						762,998
Industrial							-
Intergovernmental	647,036						647,036
Other							-
Total Service Charges	7,140,636	-	-	-	-	-	7,140,636
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
<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)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	7,140,636	-	-	-	-	-	7,140,636
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Delinquent Penalties	45,000						45,000
Miscellaneous	35,000						35,000
Reserve for Rate Stabilization	226,205						226,205
Type in							-
Type in							-
Type in							-
Other Non-Operating Revenues	306,205	-	-	-	-	-	306,205
<i>Interest on Investments & Deposits</i>							
Interest Earned	25,000						25,000
Penalties							-
Other							-
Total Interest	25,000	-	-	-	-	-	25,000
Total Non-Operating Revenues	331,205	-	-	-	-	-	331,205
TOTAL ANTICIPATED REVENUES	\$ 7,471,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$7,471,841

Appropriations Schedule

Township of Ocean Sewerage Authority
For the Period January 1, 2019 to December 31, 2019

	FY 2019 Proposed Budget						FY 2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Operation						Total All Operations	Total All Operations	All Operations	All Operations
	Waste Water	#2	N/A	N/A	N/A	N/A				
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 147,238					\$ 147,238	\$ 144,436	\$ 2,802	1.9%	
Fringe Benefits	878,245					878,245	811,759	66,486	8.2%	
Total Administration - Personnel	1,025,483					1,025,483	956,195	69,288	7.2%	
<i>Administration - Other (List)</i>										
See attached	736,059					736,059	775,184	(39,125)	-5.0%	
Type in Description						-	-	-	#DIV/0!	
Type in Description						-	-	-	#DIV/0!	
Type in Description						-	-	-	#DIV/0!	
Miscellaneous Administration*						-	-	-	#DIV/0!	
Total Administration - Other	736,059					736,059	775,184	(39,125)	-5.0%	
Total Administration	1,761,542					1,761,542	1,731,379	30,163	1.7%	
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,138,214					1,138,214	959,345	178,869	18.6%	
Fringe Benefits						-	-	-	#DIV/0!	
Total COPS - Personnel	1,138,214					1,138,214	959,345	178,869	18.6%	
<i>Cost of Providing Services - Other (List)</i>										
Treatment Plant - OE - See attached	1,317,130					1,317,130	1,220,200	96,930	7.9%	
Collection System - OE - See attached	384,137					384,137	377,971	6,166	1.6%	
Type in Description						-	-	-	#DIV/0!	
Type in Description						-	-	-	#DIV/0!	
Miscellaneous COPS*						-	-	-	#DIV/0!	
Total COPS - Other	1,701,267					1,701,267	1,598,171	103,096	6.5%	
Total Cost of Providing Services	2,839,481					2,839,481	2,557,516	281,965	11.0%	
Total Principal Payments on Debt Service in Lieu of Depreciation	1,993,555					1,993,555	2,059,615	(66,060)	-3.2%	
Total Operating Appropriations	6,594,578					6,594,578	6,348,510	246,068	3.9%	
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	644,643					644,643	773,331	(128,688)	-16.6%	
Operations & Maintenance Reserve						-	-	-	#DIV/0!	
Renewal & Replacement Reserve						-	-	-	#DIV/0!	
Municipality/County Appropriation						-	-	-	#DIV/0!	
Other Reserves	90,000					90,000	350,000	(260,000)	-74.3%	
Total Non-Operating Appropriations	734,643					734,643	1,123,331	(388,688)	-34.6%	
TOTAL APPROPRIATIONS	7,329,221					7,329,221	7,471,841	(142,620)	-1.9%	
ACCUMULATED DEFICIT						-	-	-	#DIV/0!	
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,329,221					7,329,221	7,471,841	(142,620)	-1.9%	
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation						-	-	-	#DIV/0!	
Other						-	-	-	#DIV/0!	
Total Unrestricted Net Position Utilized						-	-	-	#DIV/0!	
TOTAL NET APPROPRIATIONS	\$ 7,329,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,471,841	\$ (142,620)	-1.9%	

* 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 \$ 329,728.90 \$ - \$ - \$ - \$ - \$ - \$ - \$ 329,728.90

Prior Year Adopted Appropriations Schedule

Township of Ocean Sewerage Authority

FY 2018 Adopted Budget

	Operation						Total All Operations
	Waste Water	#2	N/A	N/A	N/A	N/A	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 144,436						\$ 144,436
Fringe Benefits	811,759						811,759
Total Administration - Personnel	956,195	-	-	-	-	-	956,195
<i>Administration - Other (List)</i>							
See attached	775,184						775,184
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	775,184	-	-	-	-	-	775,184
Total Administration	1,731,379	-	-	-	-	-	1,731,379
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	959,345						959,345
Fringe Benefits							-
Total COPS - Personnel	959,345	-	-	-	-	-	959,345
<i>Cost of Providing Services - Other (List)</i>							
Treatment Plant - OE - See attached	1,220,200						1,220,200
Collection System - OE - See attached	377,971						377,971
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	1,598,171	-	-	-	-	-	1,598,171
Total Cost of Providing Services	2,557,516	-	-	-	-	-	2,557,516
Total Principal Payments on Debt Service in Lieu of Depreciation	2,059,615	-	-	-	-	-	2,059,615
Total Operating Appropriations	6,348,510	-	-	-	-	-	6,348,510
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	773,331	-	-	-	-	-	773,331
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves	350,000						350,000
Total Non-Operating Appropriations	1,123,331	-	-	-	-	-	1,123,331
TOTAL APPROPRIATIONS	7,471,841	-	-	-	-	-	7,471,841
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,471,841	-	-	-	-	-	7,471,841
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 7,471,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,471,841

* 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 \$ 317,425.50 \$ - \$ - \$ - \$ - \$ - \$ - \$ 317,425.50

Debt Service Schedule - Principal

Township of Ocean Sewerage Authority

If Authority has no debt X this box

	Fiscal Year Ending in						Total Principal Outstanding		
	Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023		2024	Thereafter
Waste Water									
See attached Proposed NJEIT Bond Issue	\$ 1,809,615	\$ 1,993,555	\$ 2,031,044	\$ 2,082,516	\$ 1,188,351	\$ 1,196,975	\$ 1,232,071	\$ 13,057,951	\$ 22,782,463
Type in Issue Name	250,000								
Type in Issue Name									
Total Principal	2,059,615	1,993,555	2,031,044	2,082,516	1,188,351	1,196,975	1,232,071	13,057,951	22,782,463
Operation #2									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
TOTAL PRINCIPAL ALL OPERATIONS	\$ 2,059,615	\$ 1,993,555	\$ 2,031,044	\$ 2,082,516	\$ 1,188,351	\$ 1,196,975	\$ 1,232,071	\$ 13,057,951	\$ 22,782,463

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

Moody's	Fitch	Standard & Poors
Aa2		
Bond Rating		
Year of Last Rating	2011	

Debt Service Schedule - Interest

Township of Ocean Sewerage Authority

	<i>Fiscal Year Ending in</i>						Total Interest Payments Outstanding		
	Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023		2024	Thereafter
Waste Water									
See attached	\$ 723,331	\$ 721,392	\$ 672,391	\$ 618,613	\$ 560,416	\$ 524,111	\$ 486,946	\$ 2,956,988	\$ 6,540,857
Proposed NJEIT Bond Issue	50,000								
2017 Bond Premium Amortization		(76,749)	(76,749)	(76,749)	(76,749)	(76,749)	(76,749)	(1,074,486)	(1,534,980)
Type in Issue Name									
Total Interest Payments	773,331	644,643	595,642	541,864	483,667	447,362	410,197	1,882,502	5,005,877
Operation #2									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Interest Payments	\$ 773,331	\$ 644,643	\$ 595,642	\$ 541,864	\$ 483,667	\$ 447,362	\$ 410,197	\$ 1,882,502	\$ 5,005,877
TOTAL INTEREST ALL OPERATIONS									

TOSA Long Term Debt Schedule to Support 2019 Budget

Due Date	2001A Fund		2001A Trust		2004A Fund		2004A Trust		2006A Fund		2006A Trust	
	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds
2019	209,601.52		266,408.83	41,707.48	106,388.15	19,326.17	125,093.60	19,326.17	35,609.85	43,186.20	5,182.56	
2020	210,250.96		280,794.21	28,737.50	105,326.04	13,750.00	129,904.56	13,750.00	34,339.49	43,184.92	3,656.26	
2021	210,892.47		295,311.44	14,725.00	104,087.07	7,000.00	134,673.73	7,000.00	33,069.27	43,192.10	1,856.26	
2022												
2023												
2024												
2025												
2026												
2027												
2028												
2029												
2030												
2031												
2032												
2033												
2034												
2035												
2036												
2037												
	630,744.95	-	847,514.48	85,169.98	315,801.26	40,076.17	389,671.89	40,076.17	103,018.61	129,563.22	10,695.08	

2007A Fund		2007A Trust		2010A Fund-CW-ARRA		2010A Trust-CW-AABA		2010A Fund-CW-Traditional		2010A Trust-CW-Traditional	
Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds
155,992.30		141,000.00	77,850.00	24,593.38	24,593.38	24,000.00	12,160.00	135,236.43	11,160.00	45,000.00	11,160.00
154,969.19		147,000.00	72,350.00	24,593.38	24,593.38	24,000.00	11,200.00	135,236.43	9,360.00	45,000.00	9,360.00
157,015.40		157,000.00	65,550.00	24,593.38	24,593.38	24,000.00	10,240.00	33,855.65	7,560.00	42,000.00	7,560.00
154,457.64		162,000.00	56,550.00	24,593.38	24,593.38	24,000.00	9,280.00		5,880.00	48,000.00	5,880.00
154,937.22		170,000.00	47,300.00	24,593.38	24,593.38	29,000.00	8,320.00		3,960.00	47,000.00	3,960.00
156,032.27		180,000.00	39,012.50	24,593.38	24,593.38	28,000.00	7,160.00		2,080.00	52,000.00	2,080.00
156,527.83		190,000.00	29,787.50	24,593.38	24,593.38	28,000.00	6,040.00				
108,672.58		200,000.00	20,112.00	24,593.38	24,593.38	29,000.00	4,920.00				
		210,000.00	9,987.50	24,593.38	24,593.38	33,000.00	2,640.00				
				24,593.57	24,593.57	33,000.00	1,320.00				
1,198,604.43		1,557,000.00	418,499.50	270,527.37	270,527.37	304,000.00	77,080.00	439,564.94	-	279,000.00	40,000.00

2011-Capital Projects		2017 MCIA Bonds		2017 NJEIT Trust		2017 NJEIT Loan		Total Year	
Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds
135,000.00	72,100.00	285,000.00	433,875.00	50,000.00	48,031.26	211,444.87	211,444.87	1,993,555.35	721,392.47
135,000.00	68,556.25	300,000.00	419,250.00	50,000.00	45,531.26	211,444.87	211,444.87	2,031,044.05	672,391.27
140,000.00	64,775.00	315,000.00	403,875.00	55,000.00	43,031.26	211,444.87	211,444.87	2,082,516.16	618,612.52
145,000.00	60,675.00	330,000.00	387,750.00	55,000.00	40,281.26	211,444.87	211,444.87	1,188,351.54	560,416.26
150,000.00	56,250.00	350,000.00	370,750.00	60,000.00	37,531.26	211,444.87	211,444.87	1,196,975.47	524,111.26
155,000.00	51,287.50	365,000.00	352,875.00	60,000.00	34,531.26	211,444.87	211,444.87	1,232,070.52	486,946.26
160,000.00	45,775.00	385,000.00	334,125.00	65,000.00	31,531.26	211,444.87	211,444.87	1,220,566.08	447,258.76
165,000.00	40,087.50	405,000.00	314,375.00	70,000.00	28,281.26	211,444.87	211,444.87	1,212,710.83	407,775.76
170,000.00	33,800.00	425,000.00	293,625.00	70,000.00	24,781.26	211,444.87	211,444.87	1,140,038.25	365,993.76
180,000.00	26,800.00	445,000.00	271,875.00	75,000.00	23,293.76	211,444.87	211,444.87	969,038.25	324,608.76
185,000.00	19,500.00	470,000.00	249,000.00	75,000.00	21,512.50	211,444.87	211,444.87	999,038.44	291,332.50
195,000.00	11,900.00	495,000.00	224,875.00	80,000.00	19,637.50	211,444.87	211,444.87	981,444.87	256,412.50
200,000.00	4,000.00	520,000.00	199,500.00	80,000.00	17,537.50	211,444.87	211,444.87	1,011,444.87	221,037.50
		545,000.00	172,875.00	80,000.00	15,337.50	211,444.87	211,444.87	836,444.87	188,212.50
		575,000.00	144,875.00	85,000.00	13,137.50	211,444.87	211,444.87	871,444.87	158,012.50
		605,000.00	115,375.00	85,000.00	10,693.76	211,444.87	211,444.87	901,444.87	126,068.76
		635,000.00	84,375.00	90,000.00	8,250.00	211,444.87	211,444.87	936,444.87	92,625.00
		670,000.00	51,750.00	90,000.00	5,550.00	211,444.87	211,444.87	971,444.87	57,300.00
		700,000.00	17,500.00	95,000.00	2,850.00	211,444.87	211,444.87	1,006,444.87	20,350.00
2,115,000.00	555,506.25	8,820,000.00	4,842,500.00	1,370,000.00	471,331.36	4,017,452.75	-	22,782,463.90	6,540,858.34

After 2024

22,782,463.90

13,057,950.81

6,540,858.34

2,956,988.30

Net Position Reconciliation

Township of Ocean Sewerage Authority
 For the Period January 1, 2019 to December 31, 2019

FY 2019 Proposed Budget

	Waste Water	Operation #2	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 30,907,916						\$ 30,907,916
Less: Invested in Capital Assets, Net of Related Debt (1)	27,583,431						27,583,431
Less: Restricted for Debt Service Reserve (1)	565,937						565,937
Less: Other Restricted Net Position (1)	500,000						500,000
Total Unrestricted Net Position (1)	2,258,548						2,258,548
Less: Designated for Non-Operating Improvements & Repairs	-						-
Less: Designated for Rate Stabilization	641,221						641,221
Less: Other Designated by Resolution	1,942,636						1,942,636
Plus: Accrued Unfunded Pension Liability (1)	3,843,603						3,843,603
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							
Plus: Estimated Income (Loss) on Current Year Operations (2)	500,000						500,000
Plus: Other Adjustments (attach schedule)							
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	4,018,294						4,018,294
Unrestricted Net Position Utilized to Balance Proposed Budget							
Unrestricted Net Position Utilized in Proposed Capital Budget	160,000						160,000
Appropriation to Municipality/County (3)							
Total Unrestricted Net Position Utilized in Proposed Budget	160,000						160,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 3,858,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,858,294

(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 \$ 326,229 \$ - \$ - \$ - \$ - \$ - \$ 326,229

(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.

2019
TOWNSHIP OF
OCEAN
SEWERAGE
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

Township of Ocean Sewerage Authority

FISCAL YEAR: FROM: 1-1-19 TO: 12-31-19

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 Township of Ocean Authority, on the 2nd day of October, 2018.

OR

It is hereby certified that the governing body of the Township of Ocean 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:	William Schmeling		
Title:	Executive Director		
Address:	224 Roosevelt Avenue, Township of Ocean 07755		
Phone Number:	732-531-2213	Fax Number:	732-517-0695
E-mail address	Executive Director@tosa-nj.org		

2019 CAPITAL BUDGET/PROGRAM MESSAGE

Township of Ocean Sewerage Authority

FISCAL YEAR: FROM: 1-1-19 TO: 12-31-19

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?**

No.

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?**

No.

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

Yes.

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.**

No impact on schedule of rates, fees or service charges is anticipated.

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.

Proposed Capital Budget

Township of Ocean Sewerage Authority
For the Period January 1, 2019 to December 31, 2019

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Waste Water</i>						
Vehicle Replacement	\$ 40,000	\$ 40,000				
Pumps	50,000	50,000				
	-	-				
	-	-				
Total	90,000	90,000	-	-	-	-
<i>Operation #2</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Interlaken Pump Station Reconstuctio	3,630,000			\$ 3,630,000		
Asbury Ave. and Longview PS Recon.	2,887,500			2,887,500		
Ocean Outfall	10,000,000			10,000,000		
Property Acquisitions	500,000			500,000		
Total	17,017,500	-	-	17,017,500	-	-
<i>N/A</i>						
Whalepond Pump Station Recon.	1,500,000			\$ 1,500,000		
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	1,500,000	-	-	1,500,000	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 18,607,500	\$ 90,000	\$ -	\$ 18,517,500	\$ -	\$ -

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.

5 Year Capital Improvement Plan

Township of Ocean Sewerage Authority

For the Period January 1, 2019 to December 31, 2019

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2019	2020	2021	2022	2023	2024
<i>Waste Water</i>							
Vehicle Replacement	\$ 40,000	\$ 40,000					
Pumps	50,000	50,000					
	-	-					
Total	<u>90,000</u>	<u>90,000</u>	-	-	-	-	-
<i>Operation #2</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	<u>-</u>	<u>-</u>	-	-	-	-	-
<i>N/A</i>							
Interlaken Pump Station Recons	3,630,000	3,630,000					
Asbury Ave. and Longview PS Re	2,887,500	2,887,500					
Ocean Outfall	10,000,000	10,000,000					
Property Acquisitions	500,000	500,000					
Total	<u>17,017,500</u>	<u>17,017,500</u>	-	-	-	-	-
<i>N/A</i>							
Whalepond Pump Station Recor	1,500,000	1,500,000					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	<u>1,500,000</u>	<u>1,500,000</u>	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	<u>-</u>	<u>-</u>	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	<u>-</u>	<u>-</u>	-	-	-	-	-
TOTAL	<u>\$ 18,607,500</u>	<u>\$ 18,607,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Township of Ocean Sewerage Authority
For the Period January 1, 2019 to December 31, 2019

	Estimated Total Cost	<i>Funding Sources</i>				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Waste Water</i>						
Vehicle Replacement	\$ 40,000	\$ 40,000				
Pumps	50,000					
	-					
	-					
Total	90,000	90,000	-	-	-	-
<i>Operation #2</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Interlaken Pump Station Reconstuctor	3,630,000	\$ 3,630,000				
Asbury Ave. and Longview PS Recon.	2,887,500					
Ocean Outfall	10,000,000					
Property Acquisitions	500,000					
Total	17,017,500	-	-	17,017,500	-	-
<i>N/A</i>						
Whalepond Pump Station Recon.	1,500,000	\$ 1,500,000				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	1,500,000	-	-	1,500,000	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ 18,607,500	\$ 90,000	\$ -	\$ 18,517,500	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 18,607,500					
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.

**TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
COMPARATIVE BUDGETS
FOR THE YEARS JANUARY 1, 2019 TO DECEMBER 31, 2019
AND JANUARY 1, 2018 TO DECEMBER 31, 2018**

	Years Ending December 31,		2019 vs. 2018	% of Variance
	2019	2018		
REVENUES				
User Charges	\$ 7,175,888.00	\$ 7,140,838.00	\$ 35,052.00	0.49%
Interest on Investments	75,000.00	25,000.00	50,000.00	200.00%
Interest on Delinquent Accounts	45,000.00	45,000.00		
Miscellaneous Fees and Charges	33,533.00	35,000.00	(1,467.00)	-4.19%
Reserve for Rate Stabilization		226,205.00	(226,205.00)	-100.00%
Total Revenues	\$ 7,329,221.00	\$ 7,471,841.00	\$ (142,620.00)	-1.91%

EXPENDITURES

Operating Appropriations:

Administration:

Members Salaries

Administration Salaries

Office Salaries

Telephone

Office Supplies

Office Other Expenses

Postage

Professional Fees:

Engineering

Legal

Accounting

Insurance - General

Travel Expense

Dues and Subscriptions

Hospitalization Insurance

Social Security Taxes

Public Employees Retirement System

Group Life Insurance

Advertising

Natural Gas

Trustee and Paying Agent

Equipment Maintenance Contracts

Office Equipment

Conventions and Seminars

Safety Equipment

Education and Training Courses

Reserve for Accumulated Sick and
Vacation Time

Township of Ocean - Intergovernmental Agreement

Total Administration

\$ 10,260.00	\$ 10,250.00		
129,899.00	123,789.00	2,802.00	2.26%
10,400.00	10,400.00		
10,000.00	12,000.00	(2,000.00)	-16.67%
3,000.00	3,000.00		
15,000.00	15,000.00		
3,000.00	3,000.00		
50,000.00	50,000.00		
18,000.00	18,000.00		
40,000.00	40,000.00		
140,000.00	140,000.00		
3,000.00	3,800.00	(500.00)	-14.29%
7,000.00	7,000.00		
500,877.00	575,071.00	25,606.00	4.45%
111,770.00	95,974.00	15,796.00	16.46%
165,000.00	140,000.00	25,000.00	17.86%
789.00	714.00	84.00	11.76%
2,000.00	2,000.00		
2,000.00	2,000.00		
76,220.00	78,976.00	(2,750.00)	-3.48%
10,000.00	10,000.00		
2,500.00	1,500.00	1,000.00	66.67%
8,000.00	8,000.00		
18,000.00	18,000.00		
7,000.00	7,000.00		
5,000.00	5,000.00		
318,359.00	353,214.00	(34,875.00)	-9.87%
\$ 1,781,542.00	\$ 1,731,379.00	\$ 30,163.00	1.74%

Summary Key to State Budget Document

144,436.00 2018 Admin Salary Total
147,236.00 2019 Admin Salary Total

811,729.00 2018 Admin Fringe Benefits
878,245.00 2019 Admin Fringe Benefits

778,184.00 2018 Other Admin Expenses
736,089.00 2019 Other Admin Expenses

Greater than 10% change -
Explanation Provided

**TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
COMPARATIVE BUDGETS
FOR THE YEARS JANUARY 1, 2019 TO DECEMBER 31, 2019
AND JANUARY 1, 2018 TO DECEMBER 31, 2018**

	Years Ending December 31,		2019 vs. 2018	% of Variance	
	2019	2018			
Treatment Plant:					
Plant Salaries:					
Base	\$ 1,172,100.00	\$ 1,036,713.00	135,387.00	18.93%	
Overtime	18,287.00	16,517.00	1,770.00	3.50%	
Water	12,000.00	12,000.00			
Electric	320,250.00	305,000.00	15,250.00	5.00%	
Natural Gas	10,000.00	12,000.00	(2,000.00)	-16.67%	
Diesel	3,500.00	3,500.00			
Process Chemicals:					
Liquid Oxygen	20,000.00	20,000.00			
Sodium Hypochlorite	56,680.00	52,000.00	4,680.00	9.00%	
Polymer	17,600.00	17,600.00			
Other	5,100.00	5,100.00			
Bioxide/VX456	16,000.00	15,000.00			
Maintenance Chemicals	5,000.00	5,000.00			
Repairs and Supplies:					
Uniforms and Lockers	17,000.00	10,000.00	7,000.00	70.00%	
One Call Service	4,000.00	4,000.00			
Pumps	30,000.00	30,000.00			
General	60,000.00	50,000.00	10,000.00	20.00%	
Repairs - Contractors	35,000.00	35,000.00			
Truck Expense:					
Gasoline	7,000.00	7,000.00			
Repairs	6,000.00	6,000.00			
Backhoe Repairs	2,500.00	2,500.00			
Dump Truck Repairs	2,000.00	2,000.00			
Other	1,500.00	1,500.00			
Sludge Disposal	530,000.00	460,000.00	70,000.00	15.22%	
Grit Disposal	25,000.00	25,000.00			
Laboratory:					
Supplies	7,000.00	3,000.00	4,000.00	133.33%	
Equipment	5,000.00	4,000.00	1,000.00	25.00%	
Testing	14,000.00	14,000.00			
Permit Fees	45,000.00	50,000.00	(5,000.00)	-10.00%	
Maintenance Contracts - Equipment	61,000.00	69,000.00	(8,000.00)	-11.59%	
Total Treatment Plant	2,166,599.00	1,933,112.00	233,487.00	12.08%	
					<div style="display: flex; justify-content: space-between;"> <div> <p>1,220,200.00 2018 Treatment Plant - Other</p> <p>1,317,130.00 2019 Treatment Plant - Other</p> </div> <div> <p>1,220,200.00 2018 COPS - S&W</p> <p>1,317,130.00 2019 COPS - S&W</p> </div> <div> <p>377,974.00 2018 Collection System - Other</p> <p>354,457.00 2019 Collection System - Other</p> </div> </div>

**TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
COMPARATIVE BUDGETS
FOR THE YEARS JANUARY 1, 2019 TO DECEMBER 31, 2019
AND JANUARY 1, 2018 TO DECEMBER 31, 2018**

	Years Ending December 31,		2019 vs. 2018	% of Variance	
	2019	2018			
Collection System:					
Maintenance Salaries:					
Base	\$ 22,174,000	\$ 22,130,000	41,532.00	18.53%	
Overtime			780.00	3.50%	
Repairs and Supplies:					
Pumps	60,000.00	60,000.00			
Controls	10,000.00	10,000.00			
Other	10,000.00	5,500.00	4,500.00	81.82%	
Repairs - Contractors	80,000.00	80,000.00			
Generator Repairs	10,000.00	10,000.00			
Maintenance Chemicals					
Bioxide	75,000.00	75,000.00			
Other	18,900.00	18,900.00			
Electric	44,887.00	33,321.00	11,666.00	35.01%	
Diesel	6,760.00	6,760.00			
Natural Gas	3,000.00	3,000.00			
Water	2,600.00	2,600.00			
Truck Expenses:					
Gasoline	12,000.00	12,000.00			
Repairs	2,000.00	2,000.00			
Other	1,000.00	1,000.00			
TV Truck Other Expenses	5,000.00	5,000.00			
Jet Truck	20,000.00	20,000.00			
Manhole Maintenance	25,000.00	35,000.00	(10,000.00)	-28.57%	
Total Collection System	672,882.00	624,404.00	48,478.00	7.76%	
Total Operating Appropriations	4,601,023.00	4,288,895.00	312,128.00	7.28%	
Capital Outlays:					
Control Building Electrical Work					
Building and Grounds Improvements		40,000.00	(40,000.00)	-100.00%	
Maintenance and Asset Management Software		30,000.00	(30,000.00)	-100.00%	
Plant wide WIFI				100.00%	
Portable by pass and other Pumps	50,000.00		50,000.00	100.00%	
Collection System Improvements		75,000.00	(75,000.00)	-100.00%	
Computer Hardware and Software				100.00%	
Vehicle replacement	40,000.00	60,000.00	(20,000.00)		
Generators		75,000.00	(75,000.00)	100.00%	
Lateral Replacements		50,000.00	(50,000.00)		
SCADA System Upgrades		20,000.00	(20,000.00)		
Total Capital Outlays	90,000.00	350,000.00	(260,000.00)	-74.29%	2019 Recap
Debt Service:					
Bond Principal	1,993,555.00	2,059,615.00	(66,060.00)	-3.21%	7,329,221.00 Total 2019 approp.
Interest Expense	844,843.00	773,331.00	(128,688.00)	-16.84%	(90,000.00) Capital Outlay
Total Debt Service	2,838,398.00	2,832,946.00	(5,452.00)	-0.19%	7,239,221.00
Total Expenditures	\$ 7,329,221.00	\$ 7,471,841.00	\$ (142,620.00)	-1.91%	7,239,221.00 OK 2019 document

TOSA

Explanation for >10% variances in revenues and appropriations 2019 vs. 2018.

Account	Discussion
Revenues:	
Interest on Investments	Rates of return increasing
Reserve for Rate Stabilization	Additional reserve necessary to balance budget
Appropriations:	
Administration:	
Telephone	Less need, based on PY actual
Travel	Less reimbursable travel anticipated
Social Security Taxes	Additional salaries = increase in FICA
Hospitalization Insurance	Higher premiums/additional employees become eligible
Group Life	Immaterial increase of \$84.
Office Equipment	Increase = \$1,500; additional equipment needed
Public Employees Retirement System	Estimated \$25,000 increase.
Treatment Plant:	
Base Salaries	Two new employees anticipated
Sludge Disposal	New plant process
Repairs and Supplies:	
General	Additional expenses anticipated
Lab	
Supplies	Additional supplies needed
Equipment	Additional equipment purchase planned
Uniforms and Lockers	Increase in uniform maintenance cost
Maintenance Contracts	Less equipment covered under maint. contracts
Collection System:	
Base Salaries	One new employee anticipated
Repairs and Supplies:	
Other	Additional need for repairs in the Collection System

GENERAL INFORMATION

WHO MUST FILE

Every duly created Authority must submit copies of its approved and adopted Authority Budgets for each fiscal year to the Director of the Division of Local Government Services for review and certification pursuant to N.J.S.A 40A:5A-10 and 11 and N.J.A.C. 5:31-2.1, 2.2 and 2.3.

WHEN TO FILE

The introduced and approved Authority Budget is to be transmitted to the Director at least 60 days prior to the beginning of each fiscal year.

The adopted budget is to be transmitted to the Director within ten days after adoption.

WHERE TO FILE

Send two original hard copies of the complete budget package to:

Division of Local Government Services
Bureau of Authority Regulation
Department of Community Affairs
101 South Broad Street
P.O. Box 803
Trenton, New Jersey 08625-0803

In addition to the hard copies mailed to the address above, e-mail a pdf of the complete budget package to authoritiesunit@dca.nj.gov with the name of the authority in the subject line.

WHAT TO FILE

Two full sets of the introduced and approved Annual Budget and the Capital Budget/Program for each operation, inclusive of the Budget Narrative and Information Section, certifications and resolution with recorded vote, sixty (60) days prior to the beginning of the fiscal year.

Two full sets of the Adopted Annual Budget and the Capital Budget/Program for each operation, inclusive of the Budget Narrative and Information Section, Adoption Certification and resolution with recorded vote, within ten (10) days after adoption.

NOTE: The Authority is required to file a budget for each type of operation provided by the Authority pursuant to N.J.A.C. 5:31-2.1(j). The Financial Schedules section of the budget allows for up to six operations to be included on one budget document. If an Authority has more than six operations, it should contact the Division for instructions.

LATE BUDGET RESOLUTION

Authority Budgets not submitted to the Division within the statutory time period must be accompanied by a resolution of the governing body setting forth the reasons for the delay in submitting the budget timely, pursuant to N.J.A.C. 5:31-2.5(a) and (b).

AVAILABLE ASSISTANCE

After reviewing the budget forms and reading the instructions, if questions remain, contact the Bureau of Authority Regulation at (609) 943-4726 to request assistance. Please do so as early as possible **before** introducing the budget.

State of New Jersey
 Department of Community Affairs
 Division of Local Government Services

**PROPOSED INTRODUCED AUTHORITY BUDGET
INTRODUCED BUDGET TRANSMITTAL PACKAGE
 TOWNSHIP OF OCEAN SEWERAGE AUTHORITY**

Submit all budget related materials in one package to: *Bureau of Authority Regulation Affairs, Division of Local Government Services, 101 South Broad Street, P.O. Box 803, Trenton, NJ 08625-0803*. Check the box of each item to indicate that it is included in budget or has been completed.

Proposed Introduced Authority Budget Document

- 2 copies of the Introduced budget document that includes all pages completed
- Authority Name and Fiscal Year are filled in
- Signature blocks on Pages C-2, C-3, and C-4 are filled in along with title, address, e-mail address, phone number and fax number.
- Page C-5 Resolution of the Authority governing body approving the introduced budget is enclosed with recorded vote

Note: Aye Votes must total a majority of the full membership of the governing body (Not including Alternates in total)

- Page C-5 Proposed hearing date for adoption of Budget reflected in Authority Budget Resolution
- Page C-5 Authority Budget Resolution is signed with original hand-written signature
- Budget Narrative (N Pages) and Information Section is complete (All items answered or indicated N/A)
- Pages N-6 and F-8 applicable amounts agree to the most recent issued audit report of the Authority
- Sheets not completed have an explanation on them (Such as Authority has no Debt Service)

Introduced Capital Budget (Page CB-1 through CB-5)

- Authority Name and Fiscal Year are filled in
- Signature blocks on Page CB-1 are filled in along with title, address, e-mail address, phone number and fax number
 and proper Box Checked off (Top Box 1 Have a Capital Budget or Bottom Box 2 Don't have a Capital Budget)
- Page CB-2-- has all questioned answered or an explanation why question does not apply
- Page CB-5—Balance Check amount equals Zero

Official's Signature:			
Name:	William Schmeling		
Title:	Executive Director		
Address:	224 Roosevelt Avenue, Oakhurst, NJ 07755		
Phone Number:	732-517-2213	Fax Number:	732-517-0695
E-mail address:	Executivedirector@tosa-nj.-org		