

2016

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

Authority Budget

TOSA-NJ.ORG

Department Of



**Community
Affairs**

Division of Local Government Services

2016 AUTHORITY BUDGET

Certification Section

2016

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2016 TO DECEMBER 31, 2016

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

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

By: _____ Date: _____

2016 PREPARER'S CERTIFICATION

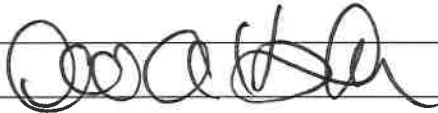
TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** **TO:**
JANUARY **JANUARY** **DECEMBER**
1, 2016 **1, 2016** **31, 2016**

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

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

Preparer's Signature:			
Name:	David A. Kaplan		
Title:	Auditor		
Address:	485C Route 1 South, Suite 250 Iselin, NJ 08830		
Phone Number:	732-241-1632	Fax Number:	
E-mail address	Dkaplan@wiss.com		

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.

- X A description of the Authority's mission and responsibilities
- X Commencing with 2013, the budgets for the current fiscal year and immediately preceding two prior years
- X The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- X Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- X 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
- X 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
- X 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
- X 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
- X 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 Schmelgel

Title of Officer Certifying compliance

Executive Director

Signature



**TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
2016 AUTHORITY BUDGET RESOLUTION
FISCAL YEAR: JANUARY 1, 2016 TO DECEMBER 31, 2016**

WHEREAS, the Annual Budget and Capital Budget for the Township of Ocean Sewerage Authority for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented to the governing body of the Township of Ocean Sewerage Authority at its open public meeting of October 6, 2015; and

WHEREAS, the Annual Budget, as introduced, reflects Total Revenues of \$7,209,000, Total Appropriations, including any Accumulated Deficit, of \$6,667,575 and Total Unreserved Net Assets utilized of \$299,425; and

WHEREAS, the Capital Budget, as introduced, reflects Total Capital Appropriations of \$6,542,000 and Total Unreserved Net Position planned to be utilized as funding thereof of \$446,663; and

WHEREAS, the schedule of rates, fees and other charges in effect 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.

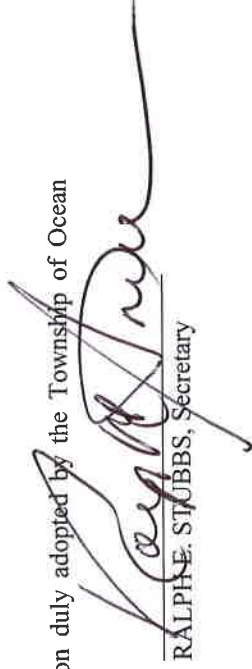
NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Ocean Sewerage Authority at an open public meeting held on October 6, 2015 that the Annual Budget, including appended Supplemental Schedules, and the Capital Budget/Program of the Township of Ocean Sewerage Authority for the fiscal year beginning January 1, 2016 and ending December 31, 2016 is hereby approved; and

BE IT FURTHER RESOLVED that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the 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 1, 2015.

	Motion	Second	Aye	Nay	Abstain	Absent
Bernhardt						x
Galvin			x			
Stubbs			x			
Theodora		x	x			
Villapiano	x		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 October 6, 2015.


RALPH E. STUBBS, Secretary

2016 AUTHORITY BUDGET

Narrative and Information Section

2016 AUTHORITY BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: JANUARY 1, 2016
TO: DECEMBER 31, 2016

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 adopted budget for each operation.

The total 2016 anticipated revenues are \$55,190, or 1% less than 2015's anticipated revenues. Total net appropriations have fallen by a similar percentage, indicative of the Authority's fiscal conservatism.
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.

The 2016 service charge rate of \$460 per residential user remains unchanged from the 2015 rate.
3. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program.

The local economy is continuing to improve.
4. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget.

The Operating budget does not require the use of unrestricted net position to balance it or maintain rates at their current level. The capital budget does utilize net assets to fund the portion of the Authority's asset management program that is funded 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.).

Refer to Schedule N-7 for a detail of the shared services the Authority participates in. 2016 marks the second annual municipal appropriation to the Township of Ocean to assist them with their financial position.
6. The proposed budget must not reflect an anticipated deficit from 2016 operations.

The 2016 does not reflect an anticipated deficit from 2016 operations.
7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) and a schedule of the proposed rate structure for the upcoming fiscal year.

The existing user rate structure is attached. No changes to the existing rates are anticipated for 2016.
8. The Authority has posted its annual audit on EMMA timely. The Authority has also engaged a financial advisor to evaluate its EMMA filings and has posted all operating and other data indicated as necessary.

AUTHORITY CONTACT INFORMATION 2016

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

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

Preparer's Name:	David A. Kaplan, CPA		
Preparer's Address:	485C Route 1 South, Suite 250		
City, State, Zip:	Iselin	NJ	08830
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:	Bill.schmeling@verizon.net		

Chief Financial Officer:			
Phone: (ext.)		Fax:	
E-mail:			

Name of Auditor:	David A. Kaplan, CPA, RMA		
Name of Firm:	Wiss & Co., LLP		
Address:	485C Route 1 South, Suite 250		
City, State, Zip:	Iselin	NJ	08830
Phone: (ext.)	732-241-1632	Fax:	
E-mail:	Dkaplan@wiss.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

FISCAL YEAR: JANUARY 1, 2016
TO: DECEMBER 31, 2016

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

- 1) Provide the number of individuals employed in calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 24
- 2) Provide the amount of total salaries and wages for calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$1,172,477
- 3) Provide the number of regular voting members of the governing body: 5
- 4) Provide the number of alternate voting members of the governing body: No alternates appointed.
- 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
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? Yes in 2015.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees?
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. YES, each employee has a \$6,000 life insurance policy paid for by the Authority. Annual premium is \$3.12 per person per month.
- 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. Reviewed by Commissioners, All employees capped at \$125,000. Employees over \$86,000 receive flat % increase which is less than that given to all others.
NO
- 11) Did the Authority pay for meals or catering during the current fiscal year?
NO
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? NO

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

FISCAL YEAR:
JANUARY
1, 2016

TO:
DECEMBER
31, 2016

- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
- a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use 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.
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? NO
- 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
- 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.
- 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
- 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

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

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

FROM: JANUARY 1, 2016 **TO: DECEMBER 31, 2016**
FISCAL YEAR:

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

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

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

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

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

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

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

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

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

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

Schedule of Health Benefits - Detailed Cost Analysis

Township of Ocean Sewerage Authority
For the Period January 1, 2016 to December 31, 2016

	Annual Cost	# of Covered Members	Employee Estimate	Proposed	Budget	Total Cost	# of Covered Members	Employee Estimate	Proposed	Budget	Total Current	Year Cost	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost													
Single Coverage	\$ 11,361	6	\$ 68,166	\$ 68,166	\$ 68,166	\$ 10,890	6	\$ 10,890	\$ 65,340	\$ 2,826	\$ 65,340	\$ 2,826	4.3%
Parent & Child	21,208	2	42,416	42,416	42,416	19,354	2	19,354	38,708	3,708	38,708	3,708	9.6%
Employee & Spouse (or Partner)	22,688	2	45,376	45,376	45,376	21,749	2	21,749	43,498	1,878	43,498	1,878	4.3%
Family	31,894	3	95,682	95,682	95,682	29,654	3	29,654	88,962	6,720	88,962	6,720	7.6%
Employee Cost Sharing Contribution (enter as negative -)	(11,700)			(11,700)	(11,700)	(38,000)		(38,000)	26,300	(38,000)	26,300	(38,000)	-69.2%
Subtotal		13	239,940	239,940	239,940	13	13	198,508	198,508	41,432	198,508	41,432	20.9%
Commissioners - Health Benefits - Annual Cost													
Single Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-
Parent & Child	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee & Spouse (or Partner)	-	-	-	-	-	-	-	-	-	-	-	-	-
Family	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Cost Sharing Contribution (enter as negative -)	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal		0	-	-	-	0	0	-	-	-	-	-	-
Retirees - Health Benefits - Annual Cost													
Single Coverage	9,958	5	49,790	49,790	49,790	9,500	5	9,500	47,500	2,290	47,500	2,290	4.8%
Parent & Child	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee & Spouse (or Partner)	21,560	8	172,480	172,480	172,480	20,000	8	20,000	160,000	12,480	160,000	12,480	7.8%
Family	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Cost Sharing Contribution (enter as negative -)	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal		13	222,270	222,270	222,270	13	13	207,500	207,500	14,770	207,500	14,770	7.1%
GRAND TOTAL		26	\$ 462,210	\$ 462,210	\$ 462,210	26	26	\$ 406,008	\$ 406,008	\$ 56,202	\$ 406,008	\$ 56,202	13.8%

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

Yes
Yes

Schedule of Accumulated Liability for Compensated Absences

Township of Ocean Sewerage Authority
For the Period January 1, 2016 to December 31, 2016

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

*Legal Basis for Benefit
(check applicable items)*

Individual Employment Agreement	Resolution	Approved Labor Agreement	Dollar Value of Accrued Compensated Absence Liability	Gross Days of Accumulated Compensated Absences at beginning of Current Year	Compensated Absences at beginning of Current Year	Absence Liability	Individuals Eligible for Benefit	Total liability for accumulated compensated absences at beginning of current year \$
X			15,000	99.5	\$	15,000	Lagoterra	
	X		11,685	94		11,685	D'Esposito	
	X		11,577	40		11,577	D'Orto	
	X		9,577	30		9,577	Henry	
	X		3,649	22		3,649	Jurasic	
	X		15,000	86.5		15,000	Meholic	
	X		2,602	16		2,602	Miller	
	X		6,607	22		6,607	Olsen	
	X		1,582	13.5		1,582	Roman	
	X		15,000	87.25		15,000	Schmeling	
	X		12,198	46.5		12,198	Stedman	
	X		64,468	120		64,468	Vacchiano	
	X		3,390	14.5		3,390	Williamson	
	X		5,625	43.6		5,625	Dorck/Crumley	
			<u>177,960</u>			<u>\$</u>		<u>177,960</u>

2016 AUTHORITY BUDGET

Financial Schedules Section

2016 Budget Summary

Township of Ocean Sewerage Authority
For the Period
January 1, 2016

	<i>Proposed Budget</i>	<i>Adopted Budget</i>	<i>Adopted vs. Proposed vs. (Decrease) % Increase</i>
REVENUES			
Total Operating Revenues	\$ 7,029,473	\$ 7,180,000	-2.1%
Total Non-Operating Revenues	179,549	65,000	176.2%
Total Anticipated Revenues	7,209,022	7,245,000	-0.5%
APPROPRIATIONS			
Total Administration	1,441,305	1,326,136	8.7%
Total Cost of Providing Services	2,815,508	2,735,278	2.9%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,731,681	1,511,335	14.6%
Total Operating Appropriations	5,988,494	5,572,749	7.5%
Total Interest Payments on Debt	379,656	390,731	-2.8%
Total Other Non-Operating Appropriations	299,425	767,973	-61.0%
Total Non-Operating Appropriations	679,081	1,158,704	-41.4%
Accumulated Deficit	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	6,667,575	6,731,453	-0.9%
Less: Total Unrestricted Net Position Utilized	299,425	299,425	0.0%
Net Total Appropriations	6,368,150	6,432,028	-1.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ 840,872	\$ 812,972	3.4%

2016 Revenue Schedule

Township of Ocean Sewerage Authority
For the Period January 1, 2016

	Proposed Budget		Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Total All		Total All			
	Waste Water	Operations	Operations	All Operations		
OPERATING REVENUES						
<i>Service Charges</i>						
Residential	\$ 5,408,149	\$ 5,408,149	\$ 5,460,000	\$ (51,851)	-0.9%	
Business/Commercial	950,000	950,000	1,050,000	(100,000)	-9.5%	
Industrial	-	-	-	-	#DIV/0!	
Intergovernmental	671,324	671,324	670,000	1,324	0.2%	
Other	-	-	-	-	#DIV/0!	
Total Service Charges	7,029,473	7,029,473	7,180,000	(150,527)	-2.1%	
<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>						
Other Revenue 1	-	-	-	-	#DIV/0!	
Other Revenue 2	-	-	-	-	#DIV/0!	
Other Revenue 3	-	-	-	-	#DIV/0!	
Other Revenue 4	-	-	-	-	#DIV/0!	
Total Other Revenue	-	-	-	-	#DIV/0!	
Total Operating Revenues	7,029,473	7,029,473	7,180,000	(150,527)	-2.1%	
NON-OPERATING REVENUES						
<i>Grants & Entitlements (List)</i>						
Grant #1	-	-	-	-	#DIV/0!	
Grant #2	-	-	-	-	#DIV/0!	
Grant #3	-	-	-	-	#DIV/0!	
Grant #4	-	-	-	-	#DIV/0!	
Total Grants & Entitlements	-	-	-	-	#DIV/0!	
<i>Local Subsidies & Donations (List)</i>						
Local Subsidy #1	-	-	-	-	#DIV/0!	
Local Subsidy #2	-	-	-	-	#DIV/0!	
Local Subsidy #3	-	-	-	-	#DIV/0!	
Local Subsidy #4	-	-	-	-	#DIV/0!	
Total Local Subsidies & Donations	-	-	-	-	#DIV/0!	
<i>Interest on Investments & Deposits</i>						
Investments	7,000	7,000	7,000	-	0.0%	
Security Deposits	-	-	-	-	#DIV/0!	
Penalties	-	-	-	-	#DIV/0!	
Other Investments	-	-	-	-	#DIV/0!	
Total Interest	7,000	7,000	7,000	-	0.0%	
<i>Other Non-Operating Revenues (List)</i>						
Interest on Delinquent Accounts	45,000	45,000	45,000	-	0.0%	
Miscellaneous	13,000	13,000	13,000	-	0.0%	
Reserve for Rate Stabilization	114,549	114,549	-	114,549	#DIV/0!	
Other Non-Operating Revenues	172,549	172,549	58,000	114,549	#DIV/0!	
Total Non-Operating Revenues	179,549	179,549	65,000	114,549	176.2%	
TOTAL ANTICIPATED REVENUES	\$ 7,209,022	\$ 7,209,022	\$ 7,245,000	\$ (35,978)	-0.5%	

2015 Adopted Revenue Schedule

Township of Ocean Sewerage Authority

<i>Adopted Budget</i>	
Waste Water	Total All Operations
OPERATING REVENUES	
<i>Service Charges</i>	
Residential	5,460,000 \$
Business/Commercial	1,050,000
Industrial	-
Intergovernmental	670,000
Other	-
Total Service Charges	7,180,000
<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>	
Other Revenue 1	-
Other Revenue 2	-
Other Revenue 3	-
Other Revenue 4	-
Total Other Revenue	-
Total Operating Revenues	7,180,000
NON-OPERATING REVENUES	
<i>Grants & Entitlements (List)</i>	
Grant #1	-
Grant #2	-
Grant #3	-
Grant #4	-
Total Grants & Entitlements	-
<i>Local Subsidies & Donations (List)</i>	
Local Subsidy #1	-
Local Subsidy #2	-
Local Subsidy #3	-
Local Subsidy #4	-
Total Local Subsidies & Donations	-
<i>Interest on Investments & Deposits</i>	
Investments	7,000
Security Deposits	-
Penalties	-
Other Investments	-
Total Interest	7,000
<i>Other Non-Operating Revenues (List)</i>	
Interest on Delinquent Accounts	45,000
Miscellaneous	13,000
Total Non-Operating Revenues	58,000
Total Non-Operating Revenues	65,000
TOTAL ANTICIPATED REVENUES	7,245,000 \$

2016 Appropriations Schedule

Township of Ocean Sewerage Authority
For the Period January 1, 2016

	Proposed Budget		Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Total All		Total All			
	Waste Water	Operations	Operations	All Operations		
OPERATING APPROPRIATIONS						
<i>Administration - Personnel</i>						
Salary & Wages	\$ 137,538	\$ 137,538	\$ 134,928	\$ 2,610	1.9%	
Fringe Benefits	795,959	795,959	701,966	93,993	13.4%	
Total Administration - Personnel	933,497	933,497	836,894	96,603	11.5%	
<i>Administration - Other (List)</i>						
Office	36,000	36,000	38,000	(2,000)	-5.3%	
Professional Fees	104,000	104,000	104,000	-	0.0%	
Insurance	150,000	150,000	140,000	10,000	7.1%	
Trustee and Paying Agent	86,830	86,830	75,775	11,055	14.6%	
Miscellaneous Administration*	130,978	130,978	131,467	(489)	-0.4%	
Total Administration - Other	507,808	507,808	489,242	18,566	3.8%	
Total Administration	1,441,305	1,441,305	1,326,136	115,169	8.7%	
<i>Cost of Providing Services - Personnel</i>						
Salary & Wages	1,195,449	1,195,449	1,120,510	74,939	6.7%	
Fringe Benefits	-	-	-	-	#DIV/0!	
Total COPS - Personnel	1,195,449	1,195,449	1,120,510	74,939	6.7%	
<i>Cost of Providing Services - Other (List)</i>						
Sludge and Grit Disposal	488,700	488,700	488,700	-	0.0%	
Chemicals	242,700	242,700	242,700	-	0.0%	
Utilities	384,609	384,609	391,868	(7,259)	-1.9%	
Permit Fees	60,000	60,000	60,000	-	0.0%	
Miscellaneous COPS*	444,050	444,050	431,500	12,550	2.9%	
Total COPS - Other	1,620,059	1,620,059	1,614,768	5,291	0.3%	
Total Principal Payments on Debt Service in Lieu of Depreciation	2,815,508	2,815,508	2,735,278	80,230	2.9%	
Total Operating Appropriations	1,731,681	1,731,681	1,511,335	220,346	14.6%	
Total Interest Payments on Debt	5,988,494	5,988,494	5,572,749	415,745	7.5%	
NON-OPERATING APPROPRIATIONS						
Operations & Maintenance Reserve	379,656	379,656	390,731	(11,075)	-2.8%	
Renewal & Replacement Reserve	299,425	299,425	299,425	-	#DIV/0!	
Municipality/County Appropriation	-	-	-	-	#DIV/0!	
Other Reserves	679,081	679,081	468,548	(468,548)	-100.0%	
Total Non-Operating Appropriations	6,667,575	6,667,575	1,158,704	(479,623)	-41.4%	
TOTAL APPROPRIATIONS						
ACCUMULATED DEFICIT						
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	6,667,575	6,667,575	6,731,453	(63,878)	-0.9%	
UNRESTRICTED NET POSITION UTILIZED						
Municipality/County Appropriation	299,425	299,425	299,425	-	0.0%	
Other	299,425	299,425	299,425	-	#DIV/0!	
Total Unrestricted Net Position Utilized	6,368,150	6,368,150	6,432,028	(63,878)	-1.0%	
TOTAL NET APPROPRIATIONS	\$ 6,368,150	\$ 6,368,150	\$ 6,432,028	\$ (63,878)		

* 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 \$ 299,424.70 \$ 299,424.70

2015 Adopted Appropriations Schedule

Township of Ocean Sewerage Authority

Adopted Budget

	Waste Water	Total All Operations
OPERATING APPROPRIATIONS		
<i>Administration - Personnel</i>		
Salary & Wages	\$ 134,928	\$ 134,928
Fringe Benefits	701,966	701,966
Total Administration - Personnel	836,894	836,894
<i>Administration - Other (List)</i>		
Office	38,000	38,000
Professional Fees	104,000	104,000
Insurance	140,000	140,000
Trustee and Paying Agent	75,775	75,775
Miscellaneous Administration*	131,467	131,467
Total Administration - Other	489,242	489,242
Total Administration	1,326,136	1,326,136
<i>Cost of Providing Services - Personnel</i>		
Salary & Wages	1,120,510	1,120,510
Fringe Benefits	-	-
Total COPS - Personnel	1,120,510	1,120,510
<i>Cost of Providing Services - Other (List)</i>		
Sludge and Grit Disposal	488,700	488,700
Chemicals	242,700	242,700
Utilities	391,868	391,868
Permit Fees	60,000	60,000
Miscellaneous COPS*	431,500	431,500
Total COPS - Other	1,614,768	1,614,768
Total Cost of Providing Services	2,735,278	2,735,278
Total Principal Payments on Debt Service in Lieu of Depreciation	1,511,335	1,511,335
Total Operating Appropriations	5,572,749	5,572,749
NON-OPERATING APPROPRIATIONS		
Total Interest Payments on Debt	390,731	390,731
Operations & Maintenance Reserve	-	-
Renewal & Replacement Reserve	-	-
Municipality/County Appropriation	290,972	290,972
Other Reserves	468,548	468,548
Total Non-Operating Appropriations	1,150,251	1,150,251
TOTAL APPROPRIATIONS	6,723,000	6,723,000
ACCUMULATED DEFICIT	-	-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	6,723,000	6,723,000
UNRESTRICTED NET POSITION UTILIZED		
Municipality/County Appropriation	290,972	290,972
Other	-	-
Total Unrestricted Net Position Utilized	290,972	290,972
TOTAL NET APPROPRIATIONS	\$ 6,432,028	\$ 6,432,028

* 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 5% of Total Operating Appropriations \$ 278,637.45 \$ 278,637.45

2016 Net Position Reconciliation

Township of Ocean Sewerage Authority

For the Period January 1, 2016

Proposed Budget

Waste Water	\$ 29,869,093
Total All Operations	22,089,607
	122,188
	621,412
	7,035,886
	737,997
	1,170,544
	1,088,096
	-
	200,000
	-

	4,239,249
	-
	446,663
	299,425
	746,088
	\$ 3,493,161
	3,493,161

TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)

Less: Invested in Capital Assets, Net of Related Debt (1)

Less: Restricted for Debt Service Reserve (1)

Less: Other Restricted Net Position (1)

Total Unrestricted Net Position (1)

Less: Designated for Non-Operating Improvements & Repairs

Less: Designated for Rate Stabilization

Less: Other Designated by Resolution

Plus: Accrued Unfunded Pension Liability (1)

Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)

Plus: Estimated Income (Loss) on Current Year Operations (2)

Plus: Other Adjustments (attach schedule)

UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET

Unrestricted Net Position Utilized to Balance Proposed Budget

Unrestricted Net Position Utilized in Proposed Capital Budget

Appropriation to Municipality/County (3)

Total Unrestricted Net Position Utilized in Proposed Budget

PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR

(4)

(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 \$ 299,425

(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

2016

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

**2016 CERTIFICATION OF AUTHORITY CAPITAL
BUDGET/PROGRAM**


TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

FISCAL YEAR:	FROM: JANUARY 1, 2016	TO: DECEMBER 31, 2016
-------------------------	--------------------------------------	--------------------------------------

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, by the governing body of the Township of Ocean Sewerage Authority, on the 6th day of October, 2015.

OR

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

Officer's Signature:			
Name:	William Schmeling		
Title:	Executive Director		
Address:	224 Roosevelt Avenue Oakhurst, NJ 07755		
Phone Number:	732-531-2213	Fax Number:	732-517-0695
E-mail address	Bill.schmeling@verizon.net		

2016 Proposed Capital Budget

Township of Ocean Sewerage Authority
 For the Period January 1, 2016 to December 31, 2016

Funding Sources

	Estimated Total Cost	Renewal &				Other Sources
		Unrestricted Net Position Utilized	Replacement Reserve	Debt Authorization	Capital Grants	
<i>Waste Water</i>						
Capital Outlay Program (see attached)	\$ 542,000	\$ 446,663			\$ 95,337	
2016 Improvement Program	6,000,000		6,000,000			
Project C Description	-					
Project D Description	-					
Total	6,542,000	446,663	-	6,000,000	-	95,337
<i>NA</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>NA</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>NA</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>NA</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 6,542,000	\$ 446,663	\$ -	\$ 6,000,000	\$ -	\$ 95,337

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
January 1, 2016 to December 31, 2016

For the Period

Fiscal Year Beginning in

	Estimated Total Cost	Current Year Proposed Budget	2017	2018	2019	2020	2021
Waste Water							
Capital Outlay Program (see att: \$	2,542,000	\$ 542,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
2016 Improvement Program	6,000,000	6,000,000					
Project C Description	-	-					
Project D Description	-	-					
Total	8,542,000	6,542,000	400,000	400,000	400,000	400,000	400,000
NA							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
NA							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
NA							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
NA							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 8,542,000	\$ 6,542,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000

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

5 Year Capital Improvement Plan Funding Sources

Township of Ocean Sewerage Authority
 For the Period January 1, 2016 to December 31, 2016

Funding Sources

	Estimated Total Cost	Renewal &			
		Unrestricted Net Position Utilized	Replacement Reserve	Debt Authorization	Other Sources
<i>Waste Water</i>					
Capital Outlay Program (see att \$	2,542,000	\$ 2,042,000			\$ 500,000
2016 Improvement Program	6,000,000	-	6,000,000		
Project C Description	-				
Project D Description	-				
Total	8,542,000	2,042,000	-	6,000,000	500,000
NA					
Project A Description	-				
Project B Description	-				
Project C Description	-				
Project D Description	-				
Total	-	-	-	-	-
NA					
Project A Description	-				
Project B Description	-				
Project C Description	-				
Project D Description	-				
Total	-	-	-	-	-
NA					
Project A Description	-				
Project B Description	-				
Project C Description	-				
Project D Description	-				
Total	-	-	-	-	-
NA					
Project A Description	-				
Project B Description	-				
Project C Description	-				
Project D Description	-				
Total	-	-	-	-	-
NA					
Project A Description	-				
Project B Description	-				
Project C Description	-				
Project D Description	-				
Total	-	-	-	-	-
TOTAL					
Total 5 Year Plan per CB-4	\$ 8,542,000	\$ 2,042,000	\$ -	\$ 6,000,000	\$ 500,000
Balance check	\$ 8,542,000				
	-				

- 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, 2016 TO DECEMBER 31, 2016
AND JANUARY 1, 2015 TO DECEMBER 31, 2015**

	Years Ending December 31,		2016 vs. 2015	% of Variance
	2016	2015		
REVENUES				
User Charges	\$ 7,029,473.00	\$ 7,180,000.00	\$ (150,527.00)	-2.10%
Interest on Investments	7,000.00	7,000.00		
Interest on Delinquent Accounts	45,000.00	45,000.00		
Miscellaneous Fees and Charges	13,000.00	13,000.00		
Reserve for Rate Stabilization	115,102.00	115,102.00		100.00%
Total Revenues	\$ 7,209,575.00	\$ 7,245,000.00	\$ (35,425.00)	-0.49%

EXPENDITURES

Operating Appropriations:

	2016	2015	2016 vs. 2015	% of Variance	
Administration:					
Members Salaries	116,888.00	\$ 10,250.00	\$ 114,278.00		
Administration Salaries	10,400.00	10,400.00			2.28%
Office Salaries	20,000.00	20,000.00			
Telephone	3,000.00	3,000.00			
Office Supplies	10,000.00	12,000.00	(2,000.00)	-16.67%	
Office Other Expenses	3,000.00	3,000.00			
Postage	40,000.00	40,000.00			
Professional Fees:	20,000.00	20,000.00			
Engineering	44,000.00	44,000.00			
Legal	150,000.00	140,000.00	10,000.00	7.14%	
Accounting	5,000.00	5,000.00			
Insurance - General	6,500.00	6,000.00	500.00	8.33%	
Travel Expense	519,307.00	442,011.00	77,296.00	17.49%	
Dues and Subscriptions	115,728.00	109,073.00	6,655.00	6.10%	
Hospitalization Insurance	160,000.00	150,000.00	10,000.00	6.67%	
Social Security Taxes					
Public Employees Retirement System					
Group Life Insurance	924.00	882.00	42.00	4.76%	
Advertising	2,000.00	2,000.00			
Natural Gas	2,500.00	2,500.00			
Trustee and Paying Agent	86,830.00	75,775.00	11,055.00	14.59%	
Equipment Maintenance Contracts	12,000.00	10,000.00	2,000.00	20.00%	
Office Equipment	1,000.00	1,000.00			
Conventions and Seminars	3,500.00	3,500.00			
Safety Equipment	6,000.00	6,000.00			
Education and Training Courses	4,000.00	6,500.00	(2,500.00)	-38.46%	
Reserve for Accumulated Sick and Vacation Time	5,000.00	5,000.00			
Township of Ocean - Interlocal Agreement	83,478.00	83,987.00	(489.00)	-0.58%	
Township of Ocean - Contribution	290,425.00	290,972.00	8,453.00	100.00%	
Total Administration	\$ 1,740,730.00	\$ 1,617,108.00	\$ 123,622.00	7.10%	

Summary Key to State Budget Document

134,928.00	2015 Admin Salary Total
137,538.00	2016 Admin Salary Total
701,966.00	2015 Admin Fringe Benefits
795,959.00	2016 Admin Fringe Benefits
36,000.00	2015 Office
36,000.00	2016 Office
104,000.00	2015 Professional Fees
104,000.00	2016 Professional Fees
131,467.00	2015 Miscellaneous Admin.
130,978.00	2016 Miscellaneous Admin.

**TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
COMPARATIVE BUDGETS
FOR THE YEARS JANUARY 1, 2016 TO DECEMBER 31, 2016
AND JANUARY 1, 2015 TO DECEMBER 31, 2015**

	Years Ending December 31,		2016 vs. 2015	% of Variance	
	2016	2015			
Treatment Plant:					
Plant Salaries:					
Base	\$ 911,154.00	\$ 811,285.00	\$ 99,869.00	12.31%	2015 COPS - S&W
Overtime	31,212.00	30,600.00	612.00	2.00%	2016 COPS - S&W
Water	9,060.00	9,000.00			
Electric	321,014.00	327,565.00	(6,551.00)	-2.00%	
Natural Gas	15,000.00	15,000.00			
Diesel	3,500.00	3,500.00			
Process Chemicals:					
Liquid Oxygen	23,500.00	23,500.00			
Sodium Hypochlorite	55,000.00	55,000.00			2015 Chemicals
Polymer	17,600.00	17,600.00			2016 Chemicals
Other	5,100.00	5,100.00			
Bioxide/VX456	45,000.00	45,000.00			2015 Utilities
Maintenance Chemicals	4,800.00	4,800.00			384,609.00 2016 Utilities
Repairs and Supplies:					
Uniforms and Lockers	11,500.00	10,000.00	1,500.00	15.00%	
One Call Service	3,300.00	3,000.00	300.00	10.00%	
Pumps	50,000.00	49,000.00	1,000.00	2.04%	
General	30,000.00	30,000.00			
Repairs - Contractors	25,000.00	25,000.00			
Truck Expense:					
Gasoline	7,500.00	7,500.00			
Repairs	9,000.00	9,000.00			
Other	1,500.00	1,500.00			
Sludge Disposal	467,500.00	467,500.00			
Grit Disposal	21,200.00	21,200.00			
Laboratory:					
Supplies	7,000.00	9,000.00	(2,000.00)	-22.22%	
Equipment	9,500.00	5,000.00	4,500.00	90.00%	
Testing	15,000.00	15,000.00			
Permit Fees	60,000.00	60,000.00			
Maintenance Contracts - Equipment	40,000.00	40,000.00			
Total Treatment Plant	2,199,680.00	2,100,450.00	99,230.00	4.51%	

**TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
COMPARATIVE BUDGETS
FOR THE YEARS JANUARY 1, 2016 TO DECEMBER 31, 2016
AND JANUARY 1, 2015 TO DECEMBER 31, 2015**

	Years Ending December 31,		2016 vs. 2015	% of Variance
	2016	2015		
Collection System:				
Maintenance Salaries:				
Base	232,275.00	\$ 258,225.00	(25,950.00)	-10.05%
Overtime	20,808.00	20,400.00	408.00	2.00%
Repairs and Supplies:				
Pumps	63,000.00	65,000.00	(2,000.00)	-3.08%
Controls	14,000.00	7,500.00	6,500.00	86.67%
Other	5,500.00	13,000.00	(7,500.00)	-57.69%
Repairs - Contractors	65,000.00	65,000.00		
Maintenance Chemicals				
Bioxide	75,000.00	75,000.00		
Other	16,900.00	16,900.00		
Electric	34,635.00	35,403.00	(708.00)	-2.00%
Diesel	6,750.00	5,500.00	1,250.00	22.73%
Natural Gas	3,000.00	3,000.00		
Water	1,900.00	1,900.00		
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	1,000.00	4,000.00	400.00%
Jet Truck	22,000.00	22,000.00		
Manhole Maintenance	35,000.00	30,000.00	5,000.00	16.67%
Total Collection System	615,828.00	634,828.00	(19,000.00)	-3.09%
Total Operating Appropriations	4,556,238.00	4,352,386.00	203,852.00	4.47%
Capital Outlays:				
Plant Lighting	10,000.00	(10,000.00)	(10,000.00)	-100.00%
Computer Upgrades	10,000.00	(10,000.00)	(10,000.00)	-100.00%
Control Building Electrical Work	20,000.00	20,000.00		
Outfall Pipe Repairs	190,000.00	(190,000.00)	(190,000.00)	-100.00%
Building and Grounds Improvements	85,000.00	85,000.00		
Pump Replacements	100,000.00	100,000.00		
Pump Station Bypass Connections	20,000.00	(20,000.00)	(20,000.00)	-100.00%
Acquisition of Vehicles	40,000.00	(30,000.00)	70,000.00	
Collection System Improvements	50,000.00	50,000.00		
Pump Station Improvements	57,000.00	57,000.00		
Lab Improvements	15,000.00	(15,000.00)	(15,000.00)	-100.00%
GPS Equipment	25,000.00	(25,000.00)	(25,000.00)	-100.00%
Change out VFDs	12,000.00	(12,000.00)	(12,000.00)	-100.00%
Easement Maintenance	60,000.00	(60,000.00)	(60,000.00)	-100.00%
Plant and Pump Station Generators	140,000.00	(20,000.00)	160,000.00	14.29%
Lateral Replacements	50,000.00	50,000.00		
SCADA System Upgrades	50,000.00	50,000.00		
Total Capital Outlays	542,000.00	522,000.00	20,000.00	3.69%
Debt Service:				
Bond Principal	1,731,681.00	1,511,335.00	220,346.00	14.58%
Interest Expense	379,656.00	390,731.00	(11,075.00)	-2.83%
Total Debt Service	2,111,337.00	1,902,066.00	209,271.00	9.91%
Reserve for:				
Rate Stabilization		468,548.00	(468,548.00)	-100.00%
Total Reserves		468,548.00	(468,548.00)	-100.00%
Total Expenditures	\$ 7,209,575.00	\$ 7,245,000.00	(35,425.00)	-0.49%
2016 Recap				
	7,209,575.00	Total 2016 approp.		
	(542,000.00)	Capital Outlay		
	6,667,575.00	(299,425.00)	Municipal Appropriation	
	6,368,150.00	OK 2016 document	Net total Appropriations	
2015 Recap				
	7,245,000.00	Total 2015 approp.		
	(522,000.00)	Capital Outlay		
	6,723,000.00	(290,972.00)	Municipal Appropriation	
	6,432,028.00	OK 2015 document	Net total Appropriations	

Township of Ocean Sewerage Authority
Long-term debt

Year	2001A Fund		2001A Trust		2004A Fund		2004A Trust		2006A Fund	
	Bond	Interest on	Bond	Interest on	Bond	Interest on	Bond	Interest on	Bond	Interest on
	Principal	Bonds	Principal	Bonds	Principal	Bonds	Principal	Bonds	Principal	Bonds
2016	211,712.23		245,000.00		103,662.07		110,000.00		35,751.00	
2017	210,250.96		255,000.00		104,086.90		115,000.00		34,339.49	
2018	208,464.98		265,000.00		103,555.85		120,000.00		33,210.37	
2019	209,601.52		280,000.00		106,388.15		130,000.00		35,609.85	
2020	210,250.96		295,000.00		105,326.04		135,000.00		34,339.49	
2021	210,892.47		310,000.00		104,087.07		140,000.00		33,069.27	
2022										
2023										
2024										
2025										
2026										
2027										
2028										
2029										
2030										
2031										
2032										
2033										
2034										
2035										
2036										
2037										
2038										
2039	1,261,173.12	-	1,650,000.00	291,912.50	627,106.08	-	750,000.00	135,650.00	206,319.47	-

Total Year		Debt Service by Year		Budget Document	
Bond	Interest on Bonds	Bond	Interest on Bonds	Bond	Interest on Bonds
1,731,681.02	379,656.26	1,731,681.02	379,656.26	1,171,306.72	298,668.76
1,757,794.32	341,438.26	1,757,794.32	341,438.26	1,188,456.46	272,700.76
1,702,749.56	303,369.26	1,702,749.56	303,369.26	1,125,728.73	247,381.76
1,660,556.63	266,853.76	1,660,556.63	266,853.76	1,064,566.96	224,116.26
1,682,850.49	230,846.01	1,682,850.49	230,846.01	1,072,273.49	202,108.51
1,718,029.02	193,358.26	1,718,029.02	193,358.26	1,093,049.48	178,633.26
786,041.67	153,633.00				
777,665.60	135,942.00				
798,760.65	118,278.00	AFTER 2021	6,641,985.42	6,641,985.42	776,721.50
759,256.21	98,866.50				
726,400.96	80,975.50				
637,728.38	62,137.50				
417,728.38	42,374.00				
422,728.57	32,064.00				
373,135.00	21,430.00				
383,135.00	11,870.00				
183,135.00	6,022.00				
188,135.00	4,152.00				
188,135.00	2,088.00				
-	-				
-	-				
-	-				
16,895,646.46	2,492,243.31	16,895,646.46	2,492,243.31	13,357,367.26	2,200,330.81

Note: Data above excludes 2001A Fund 2001A Loan and 2004A Fund which are separately stated.