

Authority Budget of:

Township of Ocean Sewerage Authority

State Filing Year

2021

APPROVED COPY

For the Period:

January 1, 2021

to

December 31, 2021

tosa-nj.org

Authority Web Address



Division of Local Government Services

2021 AUTHORITY BUDGET

Certification Section

2021

**TOWNSHIP OF OCEAN SEWERAGE
AUTHORITY BUDGET**

FISCAL YEAR: FROM January 1, 2021 TO December 31, 2021

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 10/19/2020

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: _____

2021 PREPARER'S CERTIFICATION

TOWNSHIP OF OCEAN SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: 01/01/2021 TO: 12/31/2021

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.

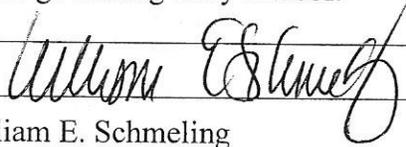
Preparer's Signature:			
Name:	David A. Kaplan		
Title:	CPA, RMA		
Address:	Wiss & Company, 150 Eisenhower Parkway, Livingston, New Jersey 07039		
Phone Number:	732-241-1632	Fax Number:	
E-mail address	DKaplan@wiss.com		

2021 APPROVAL CERTIFICATION
TOWNSHIP OF OCEAN SEWERAGE
AUTHORITY BUDGET

FISCAL YEAR: FROM: 01/01/21 TO: 12/31/21

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 6th day of October, 2020.

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

Officer's Signature:			
Name:	William E. Schmeling		
Title:	Executive Director		
Address:	224 Roosevelt Avenue, Oakhurst, New Jersey 07755		
Phone Number:	732-531-2213 extension 110	Fax Number:	732-531-7304
E-mail address	executivedirector@tosa-nj.org		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address: tosa-nj.org

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

- A description of the Authority's mission and responsibilities
- Budgets for the current fiscal year and immediately preceding two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information (**Similar Information is such as PIE Charts, Bar Graphs etc. for such items as Revenues, Expenditures, and other information the Authority deems relevant to inform the public**)
- The complete (All Pages) annual audits (Not the Audit Synopsis) of the most recent fiscal year and immediately two prior years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

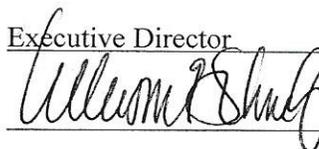
Name of Officer Certifying compliance

William E. Schmeling

Title of Officer Certifying compliance

Executive Director

Signature



**2021 AUTHORITY BUDGET RESOLUTION
TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
FISCAL YEAR: JANUARY 1, 2021 TO DECEMBER 31, 2021**

WHEREAS, the Annual Budget and Capital Budget for the Township of Ocean Sewerage Authority for the fiscal year beginning January 1, 2021 and ending December 31, 2021 has been presented to the governing body of the Township of Ocean Sewerage Authority at its open public meeting of October 6, 2020; and

WHEREAS, the schedule of rates, fees and other charges, shown on **Budget Page F-2 in the amount of \$7,432,253** 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 shown on **Budget Page F-4 in the amount of \$7,432,253**, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program shown on **Capital Budget Page CB-3 in the amount of \$1,371,600**, 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.

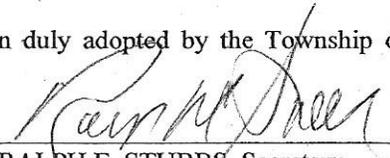
NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Ocean Sewerage Authority at an open public meeting held on October 6, 2020 that the Annual Budget, including appended Supplemental Schedules, and the Capital Budget/Program of the Township of Ocean Sewerage Authority for the fiscal year beginning January 1, 2021 and ending December 31, 2021 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, 2020.

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

I hereby certify the above to be a true copy of a Resolution duly adopted by the Township of Ocean Sewerage Authority at its Meeting held on October 6, 2020.

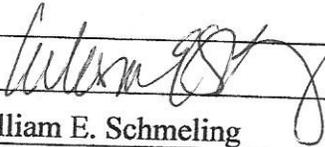

 RALPH E. STUBBS, Secretary

2021 ADOPTION CERTIFICATION
TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
AUTHORITY BUDGET

FISCAL YEAR: FROM: 01/01/21 TO: 12/31/21

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

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Township of Ocean Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 1st day of December, 2020.

Officer's Signature:			
Name:	William E. Schmeling		
Title:	Executive Director		
Address:	224 Roosevelt Avenue, Oakhurst, New Jersey 07755		
Phone Number:	732-531-2213 extension 110	Fax Number:	732-531-7304
E-mail address	executivedirector@tosa-nj.org		

**2021 ADOPTED BUDGET RESOLUTION
TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
JANUARY 1, 2021 TO DECEMBER 31, 2021**

WHEREAS, the Annual Budget and Capital Budget/Program for the Township of Ocean Sewerage Authority for the fiscal year beginning January 1, 2021 and ending December 31, 2021 has been presented to the governing body of the Township of Ocean Sewerage Authority at its open public meeting of December 1, 2020; and

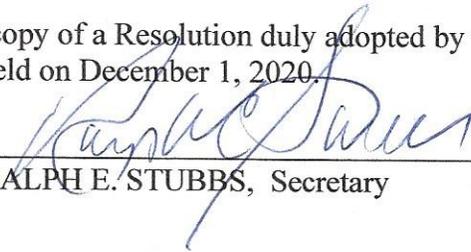
WHEREAS, the Annual Budget on Page F-1 in the amount of \$7,432,253 and the Capital Budget on Page CB-3 in the amount of \$1,371,600 as presented for adoption reflect each item of revenue on Page F-2 in the amount of \$7,432,253 and appropriation budget on Page F-4 in the amount of \$7,432,253 in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Ocean Sewerage Authority at an open public meeting held on December 1, 2020 that the Annual Budget and Capital Budget/Program of the Township of Ocean Sewerage Authority for the fiscal year beginning January 1, 2021 and ending December 31, 2021 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

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

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



 RALPH E. STUBBS, Secretary

2021 AUTHORITY BUDGET

Narrative and Information Section

2021 AUTHORITY BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY BUDGET

FISCAL YEAR: FROM: 01/01/21 TO: 12/31/21

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

1. Complete a brief statement on the 2021 proposed Annual Budget and make comparison to the 2020 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

See attachment for explanation of variances exceeding +/- 10%.

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

COVID-19 has affected the local and regional economy. Since businesses have limited service, the Authority's billing for excess sewer usage could be reduced from previous years. However, this should have little or no impact on the Authority's budget as excess billing charges are estimated very conservatively in preparing the annual budget. There is a large commercial-residential development anticipated to start construction in 2021 that will bring in connection fees (which are very conservatively anticipated in the budget) and not anticipated at all in the annual service charges but it will likely be active in late 2021.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget and or Capital Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc. If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered. N/A.

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

The Authority transferred \$329,729 in 2019 to the Township of Ocean representing 5% of its operating budget as permitted by New Jersey statutes. It is anticipated the Township will continue to request this transfer on an annual basis. The Authority paid the Township of Ocean \$318,339 in 2019 for services provided to the Authority. The services provided include billing and financial services, use of a Township tower for radio alarm signals, IT technical services among others. The Authority and the Township recently entered into a new Interlocal Agreement expanding the amount of services to include handling of drug and alcohol testing; CDL reporting; providing paper, gasoline and diesel; providing vehicle repairs and service among others. The Authority will pay the Township of Ocean \$325,000 in 2020 and \$331,500 in 2021.

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

Page N-1, Paragraph 1

Revenues	2021 Budget	2020 Budget	Increase/ Decrease %	Reason for Increase or decrease
Connection Fees - Residential	\$98,752	\$0	100%	Connection Fees were not anticipated in previous budgets.
Interest on Delinquent Accounts	\$34,913	\$45,000	-22.42%	More conservative anticipation
Interest Earned	\$20,000	\$75,000	-73.33%	Lower interest rates anticipated with less cash to invest
Miscellaneous	\$25,000	\$35,000	-28.57%	More conservative anticipation
<u>Expense Line Item, Department</u>				
Salaries and Wages, Administration	\$243,424	\$146,772	65.85%	Hiring Executive Director's eventual replacement
Social Security/Medicare, Administration	\$121,640	\$104,432	16.48%	Increased total Authority salaries
Telephone, Administration	\$12,000	\$10,000	20.00%	Moved to cellular service for alarms
Office Supplies, Administration	\$4,000	\$3,000	33.33%	New Hire needing supplies
Travel Expense, Administration	\$3,000	\$1,500	100.00%	Less in-person training
Natural Gas, Administration	\$3,500	\$2,500	40.00%	Increased usage in administration building in 2020
Equip Maintenance Contracts	\$7,000	\$8,000	-12.50%	Lower cost on maintenance contracts
Office Equipment, Administration	\$2,000	\$2,500	-20.00%	Less need for actual equipment
Education and Training Courses	\$4,500	\$5,000	-10.00%	Less in-person training
Engineering, Administration	\$25,000	\$50,000	-50.00%	Hired engineering person for staff position
Legal, Administration	\$20,000	\$18,000	11.11%	Anticipate more services required
Safety Equipment, Administration	\$20,000	\$18,000	11.11%	Replacement of existing safety harnesses
Office, OE	\$18,000	\$15,000	20.00%	Less items not covered elsewhere
Salaries and Wages, Plant	\$798,533	\$707,800	12.82%	STEP changes and increases
Pumps, Plant	\$35,000	\$30,000	16.67%	Replacement of older pump
General Repairs and Supplies, Plant	\$40,000	\$55,000	-27.27%	Less need, restocked in 2020
Liquid Oxygen, Plant	\$25,000	\$20,000	25.00%	Increased usage in 2020
Polymer, Plant	\$50,000	\$45,000	11.11%	Change in process requiring more polymer
Water, Plant	\$20,000	\$30,000	-33.33%	Substituted process water for city water
Diesel, Plant	\$3,000	\$3,500	-14.29%	Less need
UNOX Maintenance, Plant	\$45,000	\$40,000	12.50%	Additional maintenance due on system
Generator Maintenance, Plant	\$7,500	\$15,000	-50.00%	Moved portion to collection to properly reflect
Meters and Miscellaneous, Plant	\$3,000	\$2,000	50.00%	Install additional flow meters

Grit Removal, Plant	\$28,000	\$25,000	12.00%	Contract up in April 2021
Odor Control Chemicals; Plant	\$10,000	\$15,000	-33.33%	Less need
Gasoline, Plant	\$3,500	\$7,000	-50.00%	Reduced cost, portion covered by new Interlocal
Truck Repairs, Plant	\$3,000	\$6,000	-50.00%	Reduced cost, portion covered by new Interlocal
Backhoe Repairs, Plant	\$0	\$2,500	-100.00%	Eliminating backhoe
Dump Truck Repairs, Plant	\$1,000	\$2,000	-50.00%	Portion covered by new Interlocal
Lab Testing, Plant	\$16,000	\$14,000	14.29%	Additional testing performed by outside lab
Overtime, Collection	\$30,000	\$26,000	15.38%	More overtime incurred in collection system in 2020
Pumps, Collection	\$40,000	\$60,000	-33.33%	Pump replacements in 2020
Controls, Collection	\$8,000	\$10,000	-20.00%	Control replacements in 2020
Contractor Repairs, Collection	\$60,000	\$70,000	-14.29%	Less services anticipated
Generator Repairs, Collection	\$25,000	\$30,000	-16.67%	New vendor pricing
Water, Collection	\$4,000	\$3,500	14.29%	Maintain new vegetation at new pump station
Gasoline, Collection	\$6,000	\$12,000	-50.00%	Reduced cost, portion covered by new Interlocal
Truck Repairs, Collection	\$1,500	\$3,000	-50.00%	Portion covered by new Interlocal
Jet Truck, Collection	\$22,500	\$20,000	12.50%	Need for more preventative maintenance
TV Truck, Collection	\$6,000	\$5,000	20.00%	Additional video equipment
Diesel, Collection	\$5,750	\$6,750	-14.81%	Reduced cost, portion covered by new Interlocal
Asset Management Program	\$0	\$171,279	-100.00%	Existing funds sufficient to carry out 2021 asset management program

has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

The 2021 budget does not reflect an anticipated deficit from 2021 operations.

The Authority reported a total positive Net Position. However, Unrestricted Net Position was in deficit position of approximately \$4.7 million dollars. This Unrestricted net Position deficit is directly attributable to the impacts of both GASB 68 and GASB 75. As the State improves its funding of the Net Pension and Other Post Employment liabilities, this impact should lessen.

6. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) **if it has been changed since the prior year budget submission** and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable.

There is no increase in the annual service charge for residential and commercial customers. The 2020 residential connection fee was \$6,345, reduced from \$6,391 in 2019. The 2020 commercial connection fee was \$26.11 per gallon subject to a minimum charge of \$6,345, down from \$26.30 per gallon subject to a minimum charge of \$6,391 in 2019. The 2020 connection fee resolution is attached.

**ESTABLISHING 2020 CONNECTION FEE
EFFECTIVE JANUARY 1, 2020**

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

WHEREAS, the Authority conducted a public hearing on the proposed adjustments of its Rate Schedule on Tuesday, January 7, 2020 at 6:30 p.m. at the offices of the Authority as indicated in the publication of Notice; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED on this 7th day of January 2020 that the proposed adjustments to the Rate Schedule attached to this Resolution be and the same are hereby approved and adopted by the Authority; and

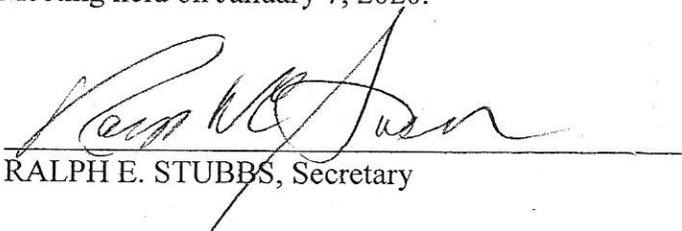
BE IT FURTHER RESOLVED that the revised Rate Schedule shall become effective on January 1, 2020; and

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

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

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

I hereby certify the above to be a true copy of a Resolution duly adopted by the Township of Ocean Sewerage Authority at its Regular Meeting held on January 7, 2020.



RALPH E. STUBBS, Secretary

THE TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
SEWER CONNECTION FEES
Effective January 1, 2020

CLASS 1: RESIDENTIAL \$6,345.00

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

CLASS 2: NON-RESIDENTIAL; HOTEL OR MOTEL \$3,172.50 (per guest room)

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

CLASS 3: NON-RESIDENTIAL: GENERAL

Per gallon per day	\$ 26.11
Minimum connection fee (per unit)	\$6,345.00

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

CLASS 4: CERTAIN AFFORDABLE HOUSING PROJECTS

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

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

GENERAL REQUIREMENTS APPLICABLE TO SEWER CONNECTION FEES

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

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

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

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

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

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

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

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

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

AUTHORITY CONTACT INFORMATION

2021

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

Name of Authority:	Township of Ocean Sewerage Authority		
Federal ID Number:	22-1804362		
Address:	224 Roosevelt Avenue		
City, State, Zip:	Oakhurst	NJ	07755
Phone: (ext.)	732-531-2213 (110)	Fax:	732-531-7304

Preparer's Name:	David A. Kaplan, CPA, RMA		
Preparer's Address:	Wiss & Company, 100 Campus Drive< Suite 400		
City, State, Zip:	Florham Park	NJ	07932
Phone: (ext.)	732-241-1632	Fax:	
E-mail:	DKaplan@wiss.com		

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

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

Name of Auditor:	David A. Kaplan, CPA, RMA		
Name of Firm:	Wiss & Company		
Address:	100 Campus Drive, Suite 400		
City, State, Zip:	Florham Park	NJ	07932
Phone: (ext.)	732-241-1632	Fax:	
E-mail:	DKaplan@wiss.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

FISCAL YEAR: FROM: 01/01/2021 TO: 12/31/2021

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

- 1) Provide the number of individuals employed in (Use **Most Recent W-3 Available 2019 or 2020**) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 25
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use **Most Recent W-3 Available 2019 or 2020**) Transmittal of Wage and Tax Statements: \$1,322,870.16
- 3) Provide the number of regular voting members of the governing body: 5 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) s per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 0 (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? No If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (Most Recent Filing that March 31, 2020 or 2021 deadline has passed 2020 or 2021) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) No If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file. *John Villapiano, Commissioner.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? No
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NoIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or 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 Authorities procedures for all individuals listed on Page N-4 (2 of 2).*

- 11) Did the Authority pay for meals or catering during the current fiscal year? No If "yes," attach a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.
- 12) Did the Authority pay for travel expenses for any employee or individual listed on Page N-4? Yes If "yes," **attach a detailed list of all travel expenses** for the current fiscal year and provide an explanation for each expenditure listed.
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?
- First class or charter travel No
 - Travel for companions No
 - Tax indemnification and gross-up payments No
 - Discretionary spending account No
 - Housing allowance or residence for personal use No
 - Payments for business use of personal residence No
 - Vehicle/auto allowance or vehicle for personal use No
 - Health or social club dues or initiation fees No
 - Personal services (i.e.: maid, chauffeur, chef) No
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements indicate that in answer)
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? No If "yes," attach explanation including amount paid.
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? No If "yes," attach explanation including amount paid.
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? Yes If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future. (If no bonded Debt answer is Not Applicable). (New Jersey Infrastructure Trust Loans are not bonded debt of an Authority)
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? No If "yes," attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? No If "yes," attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.

**TOWNSHIP OF OCEAN SEWERAGE AUTHORITY
2021 AUTHORITY INFORMATIONAL QUESTIONNAIRE
FISCAL YEAR FROM 01/01/2021 TO 12/31/2021**

10) Compensation for most employees is determined by the Authority's STEP program which factors in years of service and the obtaining of certain licenses. Annual raises are determined by reviewing other authority's pay schedules (two of the Authority's Board members are employed in management positions at other Monmouth County authorities) for negotiating with employees, although no specific employment contract is adopted. Where annual percentage raises are adopted, the Authority limits raises over \$86,000 to the percentage raise on \$86,000. For 2021 the Authority is in negotiations with the employees on raises and personal time off.

Range of Accounts: 01-50-500-304 to 01-50-500-304 Include Cap Accounts: Yes As of: 10/01/20
 Current Period: 01/01/19 to 12/31/19 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 Reimbrsd YTD	Modified Canceled Pd/chrgd YTD	Balance YTD %Used unexpended	Trans Amount	Trans Balance	User
01-50-500-304	TRAVEL EXPENSE	0.00	3,000.00	0.00	0.00	3,000.00	2,238.75	25		
		83.60	761.25	0.00	0.00	0.00	2,238.75			
			761.25		0.00	761.25				
	Begin Balance: 01/01/19									
04/01/19	PO 19-00165 1 Paid Ck 10210				SCHMEL01 WILLIAM E SCHMELING		En 03/22/19	35.02-	3,000.00	BILL
04/01/19	PO 19-00165 2 Paid Ck 10210				SCHMEL01 WILLIAM E SCHMELING		En 03/29/19	50.35-	2,964.98	BILL
06/06/19	PO 19-00277 1 Paid Ck 10331				SCHMEL01 WILLIAM E SCHMELING		En 05/30/19	15.00-	2,914.63	BILL
08/06/19	PO 19-00362 1 Paid Ck 10432				RULAND ROBERT RULAND		En 08/02/19	134.64-	2,899.63	BILL
08/06/19	PO 19-00369 1 Paid Ck 10423				MILMOE ALEX MILMOE		En 08/06/19	47.52-	2,764.99	BILL
08/06/19	PO 19-00370 1 Paid Ck 10418				KWITYN EDWARD KWITYN		En 08/06/19	73.92-	2,717.47	BILL
11/07/19	PO 19-00512 2 Paid Ck 10627				MILMOE ALEX MILMOE		En 11/04/19	23.76-	2,643.55	BILL
11/07/19	PO 19-00513 1 Paid Ck 10623				DESOUCEY DANIEL DESOUCEY		En 11/04/19	167.20-	2,619.79	BILL
12/03/19	PO 19-00560 1 Paid Ck 10644				DESOUCEY DANIEL DESOUCEY		En 12/02/19	130.24-	2,452.59	BILL
12/31/19	PO 19-00601 1 Rcvd				DESOUCEY DANIEL DESOUCEY		RC 12/31/19	83.60-	2,322.35	BILL
Control: NOC	Total	0.00	3,000.00	0.00	0.00	3,000.00	2,238.75	25		
		83.60	761.25	0.00	0.00	0.00	2,238.75			
			761.25		0.00	761.25				
Department: 500	ADMINISTRATION Total	0.00	3,000.00	0.00	0.00	3,000.00	2,238.75	25		
		83.60	761.25	0.00	0.00	0.00	2,238.75			
			761.25		0.00	761.25				
CAFR: 50	Total	0.00	3,000.00	0.00	0.00	3,000.00	2,238.75	25		
		83.60	761.25	0.00	0.00	0.00	2,238.75			
			761.25		0.00	761.25				

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

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

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

FISCAL YEAR: FROM: 01/01/2021 TO: 12/31/2021

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 2019 or 2020. 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, 2021, the most recent W-2 and 1099 should be used 2020 or 2019 (60 days prior to start of budget year is November 1, 2020, with 2019 being the most recent calendar year ended), and for fiscal years ending June 30, 2021, the calendar year 2020 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2021, with 2020 being the most recent calendar year ended).

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

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

Township of Ocean Sewerage Authority
 For the Period January 1, 2021 to December 31, 2021

A B C D E F G H I J K L M N O P Q R S T

Position (Can Check more than 1 Column for each person)
 Reportable Compensation from Authority (W-2/1099)

Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body (1) See note below	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Operations Mgr 40-45	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		
1 Dennis J. Galvin	Chairman		x	x				2,250				2,250	TRWRA					163,502		
2 Richard Bernhardt	Vice-Chairman		x	x			2,000					2,000						2,000		
3 Ralph E. Stubbs	Secretary/Chairman		x	x			2,000					2,000						2,000		
4 Charles Theodora			x																	
5 John Villaplano			x				2,000			5,625		7,625						155,000		
6 William E. Schmeling	Executive Director	40-50			x	x	125,495				23,000	148,495						7,625		
7 Thomas DiOrto	Licensed Plant Oper	40-45			x	x	113,369				34,000	147,369						148,495		
8 Edward Kwityn	Operations Manager	40-45			x	x	95,740				23,000	118,740						147,369		
9 Jennifer Crumley	Lab Manager	40			x	x	82,146			4,500	22,000	108,646						118,740		
10 Vincent D'Esposito	Collection Foreman	40			x	x	90,363			2,500	14,000	106,863						108,646		
11 AJ Millmore	Head Mechanic	40			x	x	82,390			2,500	14,000	98,890						106,863		
12 Scott Stedman	Plant Foreman	40			x	x	101,173			2,500	22,000	125,673						98,890		
13 Natalie Chesko	Technical Services M	40			x	x	89,445				14,000	103,445						125,673		
14																		103,445		
15																		0		
Total:												\$ 790,371	\$ -	\$ 17,625	\$ 166,000	\$ 973,996		\$ 260,252	\$ 54,000	\$ 1,288,248

(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, 2021 to December 31, 2021

If Not Applicable X this box Below

	# of Covered Members		Annual Cost Estimate per Employee		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Prior year	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Actual	Proposed Budget	Actual						
Active Employees - Health Benefits - Annual Cost										
Single Coverage	5		\$ 12,198		\$ 60,990	5	\$ 11,248	\$ 56,240	\$ 4,750	8.4%
Parent & Child	3		20,492		61,476	3	19,576	58,728	2,748	4.7%
Employee & Spouse (or Partner)	4		21,492		85,968	4	21,241	84,964	1,004	1.2%
Family	2		32,893		65,786	2	31,387	62,774	3,012	4.8%
Employee Cost Sharing Contribution (enter as negative -)					(50,933)			(48,564)	(2,369)	4.9%
Subtotal	14				223,287	14		214,142	9,145	4.3%
Commissioners - Health Benefits - Annual Cost										
Single Coverage	0					0				#DIV/0!
Parent & Child	0					0				#DIV/0!
Employee & Spouse (or Partner)	0					0				#DIV/0!
Family	0					0				#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										#DIV/0!
Subtotal	0					0				#DIV/0!
Retirees - Health Benefits - Annual Cost										
Single Coverage	7		7,810		54,670	7	6,703	46,921	7,749	16.5%
Parent & Child	0					0				#DIV/0!
Employee & Spouse (or Partner)	9		14,950		134,550	8			134,550	#DIV/0!
Family	2		36,850		73,700	2			73,700	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										#DIV/0!
Subtotal	18				262,920	17		46,921	215,999	460.3%
GRAND TOTAL	32				\$ 486,207	31		\$ 261,063	\$ 225,144	86.2%

Yes	Yes or No
Yes	Yes or No

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)

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

Schedule of Accumulated Liability for Compensated Absences

Township of Ocean Sewerage Authority
 For the Period January 1, 2021 to December 31, 2021

Complete the below table for the Authority's accrued liability for compensated absences.
 X Box if Authority has no Compensated Absences

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Thomas DiOrio	9.75	\$ 4,155		x	
Bruce Olsen	0	-		x	
Scott Stedman	2.75	802			
Total liability for accumulated compensated absences at beginning of current year		\$ 4,957			

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

2021 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Township of Ocean Sewerage Authority
 January 1, 2021 to December 31, 2021

	Sewer	Operation #2	N/A	N/A	N/A	N/A	FY 2021 Proposed Budget		FY 2020 Adopted Budget Total All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
							Total All Operations	All Operations			

REVENUES											
Total Operating Revenues	\$ 7,352,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,352,340	\$ 7,196,388	\$ 155,952	2.2%	
Total Non-Operating Revenues	79,913	-	-	-	-	79,913	155,000	(75,087)	-48.4%		
Total Anticipated Revenues	7,432,253	-	-	-	-	7,432,253	7,351,388	80,865	1.1%		

APPROPRIATIONS

Total Administration	1,724,306	-	-	-	-	1,724,306	1,618,558	105,748	6.5%
Total Cost of Providing Services	3,038,730	-	-	-	-	3,038,730	2,937,829	100,901	3.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	2,102,514	-	-	-	-	2,102,514	2,031,044	71,470	3.5%
Total Operating Appropriations	6,865,550	-	-	-	-	6,865,550	6,587,431	278,119	4.2%
Total Interest Payments on Debt	566,703	-	-	-	-	566,703	592,678	(25,975)	-4.4%
Total Other Non-Operating Appropriations	566,703	-	-	-	-	566,703	171,279	(171,279)	-100.0%
Accumulated Deficit	-	-	-	-	-	-	763,957	(197,254)	-25.8%
Total Appropriations and Accumulated Deficit	7,432,253	-	-	-	-	7,432,253	7,351,388	80,865	1.1%

Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	7,432,253	-	-	-	-	7,432,253	7,351,388	80,865	1.1%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Revenue Schedule

Township of Ocean Sewerage Authority
 For the Period January 1, 2021 to December 31, 2021

	FY 2021 Proposed Budget						Total All	FY 2020 Adopted	\$ Increase	% Increase
	Sewer	N/A	N/A	N/A	N/A	N/A	Operations	Budget	Proposed vs.	Proposed vs.
									Adopted	Adopted
							Total All	Operations	All Operations	All Operations
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	5,819,000						\$ 5,819,000	\$ 5,750,000	\$ 69,000	1.2%
Business/Commercial	759,400						759,400	771,200	(11,800)	-1.5%
Industrial							-	-		#DIV/0!
Intergovernmental	675,188						675,188	675,188	-	0.0%
Other							-	-		#DIV/0!
Total Service Charges	7,253,588						7,253,588	7,196,388	57,200	0.8%
<i>Connection Fees</i>										
Residential	98,752						98,752	-	98,752	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	98,752						98,752	-	98,752	#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	7,352,340						7,352,340	7,196,388	155,952	2.2%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Interest on Delinquent Accounts	34,913						34,913	45,000	(10,087)	-22.4%
Miscellaneous	25,000						25,000	35,000	(10,000)	-28.6%
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Type in							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	59,913						59,913	80,000	(20,087)	-25.1%
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	20,000						20,000	75,000	(55,000)	-73.3%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	20,000						20,000	75,000	(55,000)	-73.3%
Total Non-Operating Revenues	79,913						79,913	155,000	(75,087)	-48.4%
TOTAL ANTICIPATED REVENUES	\$ 7,432,253	\$ -	\$ 7,432,253	\$ 7,351,388	\$ 80,865	1.1%				

Prior Year Adopted Revenue Schedule

Township of Ocean Sewerage Authority

FY 2020 Adopted Budget

	Operation					Total All Operations
	Sewer	#2	N/A	N/A	N/A	
OPERATING REVENUES						
<i>Service Charges</i>						
Residential	5,750,000					\$5,750,000
Business/Commercial	771,200					771,200
Industrial						-
Intergovernmental						-
Other	675,188					675,188
Total Service Charges	7,196,388	-	-	-	-	7,196,388
<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	7,196,388	-	-	-	-	7,196,388
NON-OPERATING REVENUES						
<i>Other Non-Operating Revenues (List)</i>						
Interest on Delinquent Accounts	45,000					45,000
Miscellaneous Income	35,000					35,000
Type in						-
Type in						-
Type in						-
Type in						-
Total Other Non-Operating Revenues	80,000	-	-	-	-	80,000
<i>Interest on Investments & Deposits</i>						
Interest Earned	75,000					75,000
Penalties						-
Other						-
Total Interest	75,000	-	-	-	-	75,000
Total Non-Operating Revenues	155,000	-	-	-	-	155,000
TOTAL ANTICIPATED REVENUES	\$ 7,351,388	\$ -	\$ -	\$ -	\$ -	\$ 7,351,388

Appropriations Schedule

Township of Ocean Sewerage Authority
For the Period January 1, 2021 to December 31, 2021

	FY 2021 Proposed Budget						FY 2020 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
							Total All Operations	All Operations	All Operations	
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 241,371						\$ 241,371	\$ 149,754	\$ 91,617	61.2%
Fringe Benefits	762,595						762,595	752,474	10,121	1.3%
Total Administration - Personnel	1,003,966	-	-	-	-	-	1,003,966	902,228	101,738	11.3%
<i>Administration - Other (List)</i>										
Administration - OE (see attached)	720,340						720,340	716,330	4,010	0.6%
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	720,340	-	-	-	-	-	720,340	716,330	4,010	0.6%
Total Administration	1,724,306	-	-	-	-	-	1,724,306	1,618,558	105,748	6.5%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	1,158,331						1,158,331	1,051,300	107,031	10.2%
Fringe Benefits							-	-	-	#DIV/0!
Total COPS - Personnel	1,158,331	-	-	-	-	-	1,158,331	1,051,300	107,031	10.2%
<i>Cost of Providing Services - Other (List)</i>										
Treatment Plant - OE (see attached)	1,542,076						1,542,076	1,493,043	49,033	3.3%
Collection System - OE (see attached)	338,323						338,323	393,486	(55,163)	-14.0%
Type in Description							-	-	-	#DIV/0!
Type in Description							-	-	-	#DIV/0!
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	1,880,399	-	-	-	-	-	1,880,399	1,886,529	(6,130)	-0.3%
Total Cost of Providing Services	3,038,730	-	-	-	-	-	3,038,730	2,937,829	100,901	3.4%
Total Principal Payments on Debt Service in Lieu of Depreciation	2,102,514	-	-	-	-	-	2,102,514	2,031,444	71,070	3.5%
Total Operating Appropriations	6,865,550	-	-	-	-	-	6,865,550	6,587,831	277,719	4.2%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	566,703	-	-	-	-	-	566,703	592,678	(25,975)	-4.4%
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	-	#DIV/0!
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations	566,703	-	-	-	-	-	566,703	171,279	(171,279)	-100.0%
TOTAL APPROPRIATIONS	7,432,253	-	-	-	-	-	7,432,253	7,351,788	(80,465)	-25.8%
ACCUMULATED DEFICIT							-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,432,253	-	-	-	-	-	7,432,253	7,351,788	80,465	1.1%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized							-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 7,432,253	\$ -	\$ 7,432,253	\$ 7,351,788	\$ 80,465	1.1%				

* 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 \$ 343,277.50 \$ - \$ - \$ - \$ - \$ - \$ - \$ 343,277.50

2021 BUDGETED EXPENSES

2021
Proposed
Budget

ADMINISTRATION

Other Expenses

Telephone	\$12,000
Postage	\$3,000
Office Supplies	\$4,000
Travel Expense	\$1,500
Natural Gas	\$3,500
Equip. Maintenance Contracts	\$7,000
Office Equipment	\$2,000
Conventions & Seminars	\$4,000
Education & Training Courses	\$4,500
Advertising	\$2,000
Dues & Subscriptions	\$7,000
Trustee & Paying Agent	\$80,840
Engineering	\$25,000
Legal	\$20,000
Accounting	\$37,500
General Insurance	\$135,000
Safety Equipment	\$20,000
Office OE	\$15,000
Reserve for Sick & Vacation	\$5,000
OPEB	\$0
Ocean Township Interlocal	\$331,500
Ocean Township contribution	\$0

\$ 720,340

2021 BUDGETED EXPENSES

	2021 Proposed Budget
TREATMENT PLANT	
Plant Repairs and Supplies	
Uniforms and Lockers	\$12,000
Pumps	\$35,000
General Repairs & Supplies	\$40,000
Process Chemicals	
Liquid Oxygen	\$25,000
Sodium Hypochlorite	\$65,000
Contract up in July	
Polymer	\$50,000
Other Chemicals	\$3,500
Contractor Repairs	\$35,000
Electrical Repairs and Supplies	\$20,000
New category, took money from General Repairs & Supplies and Contractor Repairs	
Maintenance Chemicals	\$5,000
Electric (JCP&L)	\$353,076
Price increase 11/1/20	
Natural Gas	\$11,000
Water	\$20,000
Diesel	\$3,000
Truck Purchase	\$0
Sludge Disposal	\$670,000
Price increase 10/1/20; contract ends 7/31/21	
Permit Fees	\$52,000
Maintenance	\$67,500
UNOX	# \$45,000.00
Generators	# \$7,500.00
Equipment and Materials	# \$12,000.00
Meters and Miscellaneous	# \$3,000.00
Grit Removal	\$28,000
Contract ends 4/30/21	
Odor Control Chemicals	\$10,000
Previously Biocide/VX456	
Truck Expenses	
Gasoline	\$3,500
Truck Repairs	\$3,000
Backhoe Repairs	\$0
Dump Truck Repairs	\$1,000
Other for trucks	\$1,500
Township interlocal reduces costs	
Laboratory	
Supplies	\$7,000
Lab Equipment	\$5,000
Lab Testing	\$16,000

\$1,542,076

2021 BUDGETED EXPENSES

2021

Proposed
Budget

COLLECTION SYSTEM

Collection System Repairs & Supplies	
Pumps	\$40,000
Controls	\$8,000
Other Expenses	\$10,000
Contractor Repairs	\$60,000
Generator Repairs	\$25,000
Electric (JCP&L)	\$38,573
Price increase 11/1/20	
Natural Gas	\$3,000
Water	\$4,000
New vegetation at Interlaken PS	
One Call Service	\$6,000
Truck Expenses	
Gasoline	\$6,000
Truck Repairs	\$1,500
Other Expenses	\$2,000
Township interlocal reduces costs	
Jet Truck	\$22,500
TV Truck	\$6,000
Diesel	\$5,750
Manhole Maintenance	\$25,000
Maintenance Chemicals	
Bioxide	\$60,000
Other Maintenance Chemicals	\$15,000

\$338,323

Prior Year Adopted Appropriations Schedule

Township of Ocean Sewerage Authority

FY 2020 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 149,754						\$ 149,754
Fringe Benefits	752,474						752,474
Total Administration - Personnel	902,228	-	-	-	-	-	902,228
<i>Administration - Other (List)</i>							
see attached	716,330						716,330
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	716,330	-	-	-	-	-	716,330
Total Administration	1,618,558	-	-	-	-	-	1,618,558
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,051,300						1,051,300
Fringe Benefits							-
Total COPS - Personnel	1,051,300	-	-	-	-	-	1,051,300
<i>Cost of Providing Services - Other (List)</i>							
Treatment Plant - OE	1,493,043						1,493,043
Collection System - OE	393,486						393,486
Type In Description							-
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	1,886,529	-	-	-	-	-	1,886,529
Total Cost of Providing Services	2,937,829	-	-	-	-	-	2,937,829
Total Principal Payments on Debt Service in Lieu of Depreciation	2,031,444	-	-	-	-	-	2,031,444
Total Operating Appropriations	6,587,831	-	-	-	-	-	6,587,831
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	592,678	-	-	-	-	-	592,678
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves	171,279						171,279
Total Non-Operating Appropriations	763,957	-	-	-	-	-	763,957
TOTAL APPROPRIATIONS	7,351,788	-	-	-	-	-	7,351,788
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	7,351,788	-	-	-	-	-	7,351,788
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 7,351,788	\$ -	\$ 7,351,788				

* 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 \$ 329,391.55 \$ - \$ - \$ - \$ - \$ - \$ - \$ 329,391.55

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 2020	Proposed Budget Year 2021	2022	2023	2024	2025		2026	Thereafter
Sewer									
See attached									
Type in Issue Name	\$ 2,031,044	\$ 2,102,514	\$ 1,213,347	\$ 1,221,975	\$ 1,262,071	\$ 1,250,566	\$ 1,242,711	\$ 10,585,468	\$ 18,878,652
Type in Issue Name									
Type in Issue Name									
Total Principal	2,031,044	2,102,514	1,213,347	1,221,975	1,262,071	1,250,566	1,242,711	10,585,468	18,878,652
Operation #2									
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	\$ 2,031,044	\$ 2,102,514	\$ 1,213,347	\$ 1,221,975	\$ 1,262,071	\$ 1,250,566	\$ 1,242,711	\$ 10,585,468	\$ 18,878,652

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

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

Due Date	<u>2001A Fund</u>		<u>2001A Trust</u>		<u>2004A Fund</u>	
	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds	Bond Principal	Interest on Bonds
2021	210,891.47		295,311.44	14,725.00	104,086.07	
2022						
2023						
2024						
2025						
2026						
2027						
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
2036						
2037						
2038						
2039						
	210,891.47	-	295,311.44	14,725.00	104,086.07	-

2004A Trust

Bond
Principal 134,673.73

Interest on
Bonds 7,000.00

2006A Fund

Bond
Principal 33,069.27

Interest on
Bonds

2006A Trust

Bond
Principal 43,192.10

Interest on
Bonds 1,856.26

2007A Fund

Bond
Principal 157,015.40

Interest on
Bonds

154,457.64

154,937.22

156,032.27

156,527.83

108,673.08

<u>134,673.73</u>	7,000.00	33,069.27	-	43,192.10	1,856.26	887,643.44	-
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<u>2007A Trust</u>		<u>2010A Fund-CW-ARRA</u>		<u>2010A Trust-CW-AARA</u>		<u>2010A Fund-CW-Traditional</u>	
Bond	Interest on	Bond	Interest on	Bond	Interest on	Bond	Interest on
<u>Principal</u>	<u>Bonds</u>	<u>Principal</u>	<u>Bonds</u>	<u>Principal</u>	<u>Bonds</u>	<u>Principal</u>	<u>Bonds</u>
157,000.00	65,550.00	24,593.38		24,000.00	10,240.00	135,236.43	
162,000.00	56,550.00	24,593.38		24,000.00	9,280.00	33,850.65	
170,000.00	47,300.00	24,593.38		29,000.00	8,320.00		
180,000.00	39,012.50	24,593.38		28,000.00	7,160.00		
190,000.00	29,787.50	24,593.38		28,000.00	6,040.00		
200,000.00	20,112.00	24,593.38		28,000.00	4,920.00		
210,000.00	9,987.50	24,593.38		29,000.00	3,800.00		
		24,593.38		33,000.00	2,640.00		
		24,597.57		33,000.00	1,320.00		
1,269,000.00	268,299.50	221,344.61	-	256,000.00	53,720.00	169,087.08	-

691,932.18

2017 NJEIT Trust		2017 NJEIT Loan		2019 MCIA		Total Year	
Bond	Interest on	Bond	Interest on	Bond	Interest on	Bond	Interest on
Principal	Bonds	Principal	Bonds	Principal	Bonds	Principal	Bonds
55,000.00	43,031.26	211,444.87		20,000.00	30,450.00	2,102,514.16	649,062.52
55,000.00	40,281.26	211,444.87		25,000.00	29,450.00	1,213,346.54	589,866.26
60,000.00	37,531.26	211,444.87		25,000.00	28,200.00	1,221,975.47	552,311.26
60,000.00	34,531.26	211,444.87		30,000.00	26,950.00	1,262,070.52	513,896.26
65,000.00	31,531.26	211,444.87		30,000.00	25,450.00	1,250,566.08	472,708.76
70,000.00	28,281.26	211,444.87		30,000.00	23,950.00	1,242,711.33	431,725.76
70,000.00	24,781.26	211,444.87		35,000.00	22,450.00	1,175,038.25	388,443.76
75,000.00	23,293.76	211,444.87		35,000.00	20,700.00	1,004,038.25	345,308.76
75,000.00	21,512.50	211,444.87		35,000.00	18,950.00	1,034,042.44	310,282.50
80,000.00	19,637.50	211,444.87		40,000.00	17,200.00	1,021,444.87	273,612.50
80,000.00	17,537.50	211,444.87		40,000.00	15,200.00	1,051,444.87	236,237.50
80,000.00	15,337.50	211,444.87		40,000.00	13,200.00	876,444.87	201,412.50
85,000.00	13,137.50	211,444.87		40,000.00	11,200.00	911,444.87	169,212.50
85,000.00	10,693.76	211,444.87		40,000.00	9,600.00	941,444.87	135,668.76
90,000.00	8,250.00	90,124.62		40,000.00	8,000.00	855,124.62	100,625.00
90,000.00	5,550.00	-		40,000.00	6,400.00	800,000.00	63,700.00
95,000.00	2,850.00	-		40,000.00	4,800.00	835,000.00	25,150.00
				40,000.00	3,200.00	40,000.00	3,200.00
				40,000.00	1,600.00	40,000.00	1,600.00
1,270,000.00	377,768.84	3,050,352.80	-	665,000.00	316,950.00	18,878,652.01	5,464,024.60

WP 124 d

WP 124 d

WP 124f

	Bond Principal	Interest on Bonds
2021	2,102,514.16	649,062.52
2022	1,213,346.54	589,866.26
2023	1,221,975.47	552,311.26
2024	1,262,070.52	513,896.26
2025	1,250,566.08	472,708.76
2026	1,242,711.33	431,725.76

Thereafter	10,585,467.91	2,254,453.78
	<u>18,878,652.01</u>	<u>5,464,024.60</u>

Debt Service Schedule - Interest

Township of Ocean Sewerage Authority

If Authority has no debt X this box

		Fiscal Year Ending in							Total Interest								
		Proposed	2022		2023		2024		2025		2026		Thereafter		Payments		
		Budget Year													Outstanding		
		2021															
Adopted Budget	Year 2020	\$	669,427	(76,749)	589,866	(76,749)	552,311	(76,749)	513,896	(76,749)	472,709	(76,749)	431,726	(76,749)	2,254,454	\$	5,464,025
Type in Issue Name	Total Interest Payments	\$	592,678	(5,611)	507,506	(5,611)	469,951	(5,611)	431,536	(5,611)	390,349	(5,611)	349,366	(5,611)	1,393,997	\$	(1,248,123)
Operation #2	Type in Issue Name	\$	566,703	-	-	-	-	-	-	-	-	-	-	-	-	-	(106,494)
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name	Total Interest Payments	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Type in Issue Name																	

Net Position Reconciliation

Township of Ocean Sewerage Authority
For the Period January 1, 2021 to December 31, 2021

FY 2021 Proposed Budget

	Sewer	Operation #2	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 28,245,630						\$ 28,245,630
Less: Invested in Capital Assets, Net of Related Debt (1)	29,513,563						29,513,563
Less: Restricted for Debt Service Reserve (1)	568,588						568,588
Less: Other Restricted Net Position (1)	500,000						500,000
Total Unrestricted Net Position (1)	(2,336,521)						(2,336,521)
Less: Designated for Non-Operating Improvements & Repairs	960,935						960,935
Less: Designated for Rate Stabilization	311,492						311,492
Less: Other Designated by Resolution	1,139,097						1,139,097
Plus: Accrued Unfunded Pension Liability (1)	3,367,208						3,367,208
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	6,509,150						6,509,150
Plus: Estimated Income (Loss) on Current Year Operations (2)	100,000						100,000
Plus: Other Adjustments (attach schedule)							
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	5,228,313						5,228,313
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							
Last issued Audit Report (4)	\$ 5,228,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,228,313

(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

\$ 343,278 \$ - \$ - \$ - \$ - \$ - \$ 343,278

(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.

2021
TOWNSHIP OF
OCEAN
SEWERAGE
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2021 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

TOWNSHIP OF OCEAN SEWERAGE AUTHORITY

FISCAL YEAR: FROM: 01/01/2021 TO: 12/31/2021

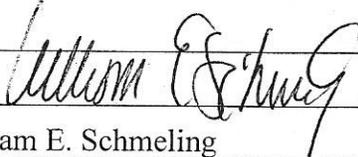
[X]

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, 2020.

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

2021 CAPITAL BUDGET/PROGRAM MESSAGE

Township of Ocean Sewerage Authority

FISCAL YEAR: FROM: 01/01/21 TO: 12/31/2021

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 (This may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these Projects? **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? **Yes**
3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared? **Yes**
4. If amounts are on Page CB-3 in the column Debt Authorizations. Indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources). **The Authority looks to the NJIB for debt financing.**
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.**

Proposed Capital Budget

Township of Ocean Sewerage Authority

For the Period January 1, 2021 to December 31, 2021

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Sewer</i>					
Asbury Ave & Longview PS Upgrades	\$ 786,600			\$ 786,600	
Aeration Tank Rehabilitation	380,000			380,000	
Main Pump Building Pumps	80,000		80,000		
PSA Generator Replacement	125,000		125,000		
Total	1,371,600	-	205,000	1,166,600	-
<i>Operation #2</i>					
Wayside PS Upgrade	-				
Wickapecko Bypass Installation	-				
Easement Manhole Project	-				
Norwood PS Upgrade	-				
Total	-	-	-	-	-
<i>N/A</i>					
Treatment Plant Headworks	-				
Rebuild Final Clarifiers	-				
Whalepond PS Upgrade	-				
Type in Description	-				
Total	-	-	-	-	-
<i>See</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	-	-	-	-	-
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 1,371,600	\$ -	\$ 205,000	\$ 1,166,600	\$ -

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, 2021 to December 31, 2021

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget					2026
		Year 2021	2022	2023	2024	2025	
<i>Sewer</i>							
Asbury Ave & Longview PS Upgr	\$ 786,600	\$ 786,600					
Aeration Tank Rehabilitation	380,000	380,000					
Main Pump Building Pumps	80,000	80,000					
PSA Generator Replacement	125,000	125,000					
Total	1,371,600	1,371,600	-	-	-	-	-
<i>Operation #2</i>							
Wayside PS Upgrade	1,000,000	-	\$ 1,000,000				
Wickapecko Bypass Installation	25,000	-	25,000				
Easement Manhole Project	100,000	-		100,000			
Norwood PS Upgrade	1,200,000	-		1,200,000			
Total	2,325,000	-	1,025,000	1,300,000	-	-	-
<i>N/A</i>							
Treatment Plant Headworks	2,200,000	-		\$ 2,200,000			
Rebuild Final Clarifiers	1,250,000	-			1,250,000		
Whalepond PS Upgrade	1,000,000	-			1,000,000		
Type in Description	-	-					
Total	4,450,000	-	-	-	2,200,000	2,250,000	-
<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	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 8,146,600	\$ 1,371,600	\$ 1,025,000	\$ 1,300,000	\$ 2,200,000	\$ 2,250,000	\$ -

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, 2021 to December 31, 2021

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
<i>Sewer</i>					
Asbury Ave & Longview PS Upgrades	\$ 786,600			\$ 786,600	
Aeration Tank Rehabilitation	380,000			380,000	
Main Pump Building Pumps	80,000				80,000
PSA Generator Replacement	125,000				125,000
Total	1,371,600	-	-	1,166,600	205,000
<i>Operation #2</i>					
Wayside PS Upgrade	1,000,000			\$ 1,000,000	
Wickapecko Bypass Installation	25,000				25,000
Easement Manhole Project	100,000				100,000
Norwood PS Upgrade	1,200,000			1,200,000	
Total	2,325,000	-	-	2,200,000	125,000
<i>N/A</i>					
Treatment Plant Headworks	2,200,000			\$ 2,200,000	
Rebuild Final Clarifiers	1,250,000			1,250,000	
Whalepond PS Upgrade	1,000,000			1,000,000	
Type in Description	-				
Total	4,450,000	-	-	4,450,000	-
<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	-	-	-	-	-
<i>N/A</i>					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	-	-	-	-
TOTAL	\$ 8,146,600	\$ -	\$ -	\$ 7,816,600	\$ -
Total 5 Year Plan per CB-4	\$ 8,146,600	\$ -	\$ -	\$ 7,816,600	\$ -
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.