

Authority Budget of:

ADOPTED COPY

South Toms River Sewerage Authority

State Filing Year

2019

For the Period:

January 1, 2019

to

December 31, 2019

APPROVED COPY

<https://strnj.com/sewerage/>

Authority Web Address

Department Of



**Community
Affairs**

Division of Local Government Services

2019 AUTHORITY BUDGET

Certification Section

2019

South Toms River Sewerage Authority

(Name)

AUTHORITY BUDGET

FISCAL YEAR: FROM JANUARY 1, 2019 TO DECEMBER 31, 2019

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 11/21/2018

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Cwert CPA, RMA Date: 2/22/2019

2019 PREPARER'S CERTIFICATION

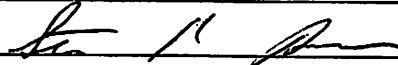
SOUTH TOMS RIVER SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

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:	Steven R. Burns		
Title:	Accountant		
Address:	10 Allen Street, Ste. 3A Toms River, NJ 08753		
Phone Number:	732-244-2323	Fax Number:	732-244-1571
E-mail address	sburns@koerner CPA.com		

2019 APPROVAL CERTIFICATION

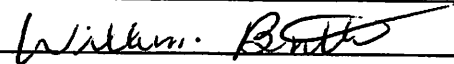
South Toms River Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

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 South Toms River Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 7th day of November, 2018.

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

Officer's Signature:			
Name:	William Britton		
Title:	Secretary		
Address:	19 Double Trouble Road Toms River, NJ 08757		
Phone Number:	732-244-9722	Fax Number:	732-244-7819
E-mail address			

INTERNET WEBSITE CERTIFICATION

Authority's Web Address: https:stmj.com/sewerage/

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 annual audits of the most recent fiscal year and immediately two prior years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- 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 Britton

Title of Officer Certifying compliance

Secretary

Signature

William Britton

2019 AUTHORITY BUDGET RESOLUTION SOUTH TOMS RIVER SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER
2019 31, 2019

WHEREAS, the Annual Budget and Capital Budget for the South Toms River Sewerage Authority for the fiscal year beginning, January 1, 2019 and ending, December 31, 2019 has been presented before the governing body of the South Toms River Sewerage Authority at its open public meeting of November 7, 2018; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 581,886 , Total Appropriations, including any Accumulated Deficit if any, of \$ 569,614; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$330,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$330,000; and

WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation or terms of contracts and agreements; and

WHEREAS, the Capital Budget/Program, pursuant to N.J.A.C. 5:31-2, does not confer any authorization to raise or expend funds; rather it is a document to be used as part of the said Authority's planning and management objectives. Specific authorization to expend funds for the purposes described in this section of the budget, must be granted elsewhere; by bond resolution, by a project financing agreement, by resolution appropriating funds from the Renewal and Replacement Reserve or other means provided by law.

NOW, THEREFORE BE IT RESOLVED, by the governing body of the South Toms River Sewerage Authority, at an open public meeting held on November 7, 2018 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the South Toms River Sewerage Authority for the fiscal year beginning, January 1, 2019 and ending, December 31, 2019 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the said Authority's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the governing body of the South Toms River Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 12, 2018.

William Britton
(Secretary's Signature)

11/7/18
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
William Gleason, Chairman	X			
Jeff Glogolich, Vice Chairman	X			
William Britton, Secretary	X			
Kayla Rolzhausen, Treasurer	X			
George Rutzler, Vice Treasurer	X			

2019 ADOPTION CERTIFICATION

SOUTH TOMS RIVER SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER
2019 31, 2019

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 South Toms River Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 12th day of, December, 2018.

Officer's Signature:	<i>William Britton Secretary pro tem</i>		
Name:	William Britton		
Title:	Secretary		
Address:	19 Double Trouble Road Toms River, NJ 08757		
Phone Number:	732-244-9722	Fax Number:	732-244-7819
E-mail address			

2019 ADOPTED BUDGET RESOLUTION

SOUTH TOMS RIVER SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER
2019 31, 2019

WHEREAS, the Annual Budget and Capital Budget/Program for the South Toms River Sewerage Authority for the fiscal year beginning January 1, 2019 and ending, December 31, 2019 has been presented for adoption before the governing body of the South Toms River Sewerage Authority at its open public meeting of December 12, 2018; and

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$581,886, Total Appropriations, including any Accumulated Deficit, if any, of \$598,045 and Total Unrestricted Net Position Utilized of \$28,431; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$330,000 and Total Unrestricted Net Position planned to be utilized of \$330,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of South Toms River Sewerage Authority, at an open public meeting held on December 12, 2018 that the Annual Budget and Capital Budget/Program of the South Toms River Sewerage Authority for the fiscal year beginning, January 1, 2019 and, ending, December 31, 2019 is hereby adopted and shall constitute appropriations for the purposes stated; and

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

William Britton
(Secretary's Signature)

2/13/19
(Date)

Governing Body Member:	Recorded Vote			Absent
	Aye	Nay	Abstain	
William Gleason, Chairman				X
Jason Glogolich, Vice Chairman	X			
William Britton, Secretary	X			
Kayla Rolzhausen, Treasurer	X			
George Rutzler, Vice Treasurer	X			

2019 AUTHORITY BUDGET

Narrative and Information Section

2019 AUTHORITY BUDGET MESSAGE & ANALYSIS SOUTH TOMS RIVER SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER
2019 31, 2019

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

1. Complete a brief statement on the 2019/2019-2020 proposed Annual Budget and make comparison to the 2018/2018-2019 adopted budget for each operation. Explain any variances over +/-10% (As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 10%) for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase.

The Authority projects a 11.9% reduction in administrative salary and wages based on the employee contract, a 26.5% increase in administrative fringe benefits based on actual payroll tax expense and employer pension liability, a 50.0% increase in legal fees based on increased work due to potential new condos and apartments, a 30.9% decrease in office supplies and cleaning attributed to shared office space with the township, a 40.0% increase in accounting fees due in increased work, a 209.0% increase in engineering fees due to the potential new condos and apartments, a 25.0% increase in fuel due to rising fuel costs, a 15.0% increase in utilities based on prior year and current actual expenses, and a 62.0% increase in insurance costs based on current prior years and actual expenses.

2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% (As shown on budget page F-2 explain reason for change for each revenue changing more than 10%) from the current year adopted budget.

Operating revenues are expected to increase slightly due to a small rate increase in the current year. The Authority projects a 35.0% decrease in delinquency fees based on current year income, and projects a 2900.0% increase in interest earned based on current year income.

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 Authority has been mindful of the state of the economy and has kept rates stable in order to assist the local ratepayers in prior years. Due to significant losses in the past two years the district has enacted a \$5.00 per quarter rate increase on service charges to help balance the budget.

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

The Authority is utilizing \$28,431 of Unrestricted Net Position in the Annual Budget for the 5% municipal appropriation.

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

The Authority does not anticipate receiving funds from the Borough of South Toms River as a budget subsidy in the Annual Budget. The Authority is providing 5% of its total operating appropriation, \$28,431, to the Borough of South Toms River.

6. The proposed budget must not reflect an anticipated deficit from 2019/2019-2020 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. (Prepare a response to deficits caused by the implementation of GASB 68)

The Authority does not maintain a deficit Net Position and does not anticipate having such at the end of the 2019 budget year.

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

The authority has enacted a \$5.00 per quarter rate increase on service charges due to significant losses in the past two years and to help balance the budget.

AUTHORITY CONTACT INFORMATION 2019

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

Name of Authority:	South Toms River Sewerage Authority		
Federal ID Number:	22-2441141		
Address:	19 Double Trouble Road		
City, State, Zip:	Toms River	NJ	08757
Phone: (ext.)	732-244-9722	Fax:	732-244-7819

Preparer's Name:	Steven R. Burns		
Preparer's Address:	Koerner & Koerner, P.A. 10 Allen Street, Ste. 3A		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-244-2323	Fax:	732-244-1571
E-mail:	sburns@koernercpa.com		

Chairman	William Gleason		
Phone: (ext.)	732-244-9722	Fax:	732-244-9722
E-mail:	billg@strnj.com		

Chief Financial Officer:	None		
Phone: (ext.)		Fax:	
E-mail:			

Name of Auditor:	Brian J. Waldron		
Name of Firm:	Holman, Frenia & Allison, P.C.		
Address:	680 Hooper Avenue, Building B, Ste. 201		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	732-797-1333	Fax:	732-797-1022
E-mail:	bwaldron@hfacpas.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

SOUTH TOMS RIVER SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

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

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2017 or 2018) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 5
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2017 or 2018) Transmittal of Wage and Tax Statements: \$84,735.27
- 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: None
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? No If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year (Most Recent Filing that March 31, 2018 or 2019 deadline has passed 2018 or 2019) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.
- 8) Was the Authority a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, key employee, or highest compensated employee? No
 - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
 - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? NoIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 9) Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract? A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor. No If "yes," attach a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.
- 10) Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. **Attach a narrative of your Authority's procedures for all employees. No persons listed on Page N-4**
- 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? No If "yes," attach a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.
- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
- a. First class or charter travel No
 - b. Travel for companions No
 - c. Tax indemnification and gross-up payments No
 - d. Discretionary spending account No
 - e. Housing allowance or residence for personal use No
 - f. Payments for business use of personal residence No
 - g. Vehicle/auto allowance or vehicle for personal use No
 - h. Health or social club dues or initiation fees No
 - i. Personal services (i.e.: maid, chauffeur, chef) No
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes, *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? Not Applicable 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)*
- 18) Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? No If "yes," *attach explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.*
- 19) Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e.: sewer overflow, etc.)? No If "yes," *attach a description of the event or condition that resulted in the fine or assessment and indicate the amount of the fine or assessment.*

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS
SOUTH TOMS RIVER SEWERAGE AUTHORITY**

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER
2019 31, 2019

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 2017 or 2018. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2019, the most recent W-2 and 1099 should be used 2018 or 2017 (60 days prior to start of budget year is November 1, 2018, with 2017 being the most recent calendar year ended), and for fiscal years ending June 30, 2019, the calendar year 2018 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2018, with 2018 being the most recent calendar year ended).

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

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

South Toms River Sewerage Authority
to

For the Period January 1, 2019

to December 31, 2019

		Reportable Compensation from Authority (W-2/1099)																		
Name	Title	Average Hours per Week Dedicated to Position	Position (Can Check more than 1 Column for each person)					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 See note below	Positions held at Other Public Entities (1) Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities		
			Commissioner	Officer	Key Employee	Highest Compensated Employee	Former													
1	William Gleason	Chairman	2	X	X		\$				\$		South Toms River Recreation Cent	10	\$			\$		
2	Jason Glogolich	Vice Chairman	2	X			0				0	South Toms River Land Use Board	10		0	0	0	0		
3	William Britton	Secretary	2	X			0				0	N/A	N/A	N/A		0	0	0		
4	Kayla Rolzhausen	Treasurer	2	X			0				0	South Toms River Land Use Board			2,572	0	0	2,572		
5	George Rutzler	Vice Treasurer	2	X			0				0	N/A	N/A	N/A		0	0	0		
6											0							0		
7											0							0		
8											0							0		
9											0							0		
10											0							0		
11											0							0		
12											0							0		
13											0							0		
14											0							0		
15											0							0		
Total:							\$	0	\$	0	\$				\$	2,572	\$	0	\$	2,572

(1) Insert "None" in this column for each individual that does not hold a position with another Public Entity

Schedule of Accumulated Liability for Compensated Absences

South Toms River Sewerage Authority
 For the Period January 1, 2019 to December 31, 2019

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	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Joni Frass	33	\$ 3,335			
Donna Kuryla	31	2,862			
Total liability for accumulated compensated absences at beginning of current year		\$ <u>6,197</u>			

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

Schedule of Shared Service Agreements

For the Period January 1, 2019 to December 31, 2019
South Toms River Sewerage Authority

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
None						

If No Shared Services X this Box

2019 AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

South Toms River Sewerage Authority
For the Period January 1, 2019 to December 31, 2019

	FY 2019 Proposed Budget						FY 2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	
REVENUES										
Total Operating Revenues	\$ 578,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 578,786	\$ 554,076	\$ 24,710	4.5%
Total Non-Operating Revenues	3,100	-	-	-	-	-	3,100	200	2,900	1450.0%
Total Anticipated Revenues	<u>581,886</u>	-	-	-	-	-	<u>581,886</u>	<u>554,276</u>	<u>27,610</u>	5.0%
APPROPRIATIONS										
Total Administration	228,644	-	-	-	-	-	228,644	198,570	30,074	15.1%
Total Cost of Providing Services	339,970	-	-	-	-	-	339,970	344,482	(4,512)	-1.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Appropriations	568,614	-	-	-	-	-	568,614	543,052	25,562	4.7%
Total Interest Payments on Debt	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Other Non-Operating Appropriations	29,431	-	-	-	-	-	29,431	28,153	1,278	4.5%
Total Non-Operating Appropriations	29,431	-	-	-	-	-	29,431	28,153	1,278	4.5%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	598,045	-	-	-	-	-	598,045	571,205	26,840	4.7%
Less: Total Unrestricted Net Position Utilized	28,431	-	-	-	-	-	28,431	27,153	1,278	4.7%
Net Total Appropriations	<u>569,614</u>	-	-	-	-	-	<u>569,614</u>	<u>544,052</u>	<u>25,562</u>	4.7%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ 12,272</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,272</u>	<u>\$ 10,224</u>	<u>\$ 2,048</u>	20.0%

Revenue Schedule

South Toms River Sewerage Authority
For the Period January 1, 2019 to December 31, 2019

OPERATING REVENUES	FY 2019 Proposed Budget					Total All Operations	FY 2018 Adopted Budget			\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Sewer	N/A	N/A	N/A	N/A		Total All Operations	Total All Operations	All Operations			All Operations
<i>Service Charges</i>												
Residential	479,220					\$ 479,220	\$ 456,400	\$ 22,820		5.0%		
Business/Commercial	70,150					70,150	67,100	3,050		4.5%		
Industrial						-	-	-		#DIV/0!		
Intergovernmental	21,620					21,620	20,680	940		4.5%		
Other						-	-	-		#DIV/0!		
Total Service Charges	570,990					570,990	544,180	26,810		4.9%		
<i>Connection Fees</i>												
Residential						-	-	-		#DIV/0!		
Business/Commercial	3,896					3,896	3,896	-		0.0%		
Industrial						-	-	-		#DIV/0!		
Intergovernmental						-	-	-		#DIV/0!		
Other						-	-	-		#DIV/0!		
Total Connection Fees	3,896					3,896	3,896	-		0.0%		
<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>												
Delinquency Fees	3,900					3,900	6,000	(2,100)		-35.0%		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
Total Other Revenue	3,900					3,900	6,000	(2,100)		-35.0%		
Total Operating Revenues	578,786					578,786	554,076	24,710		4.5%		
NON-OPERATING REVENUES												
<i>Other Non-Operating Revenues (List)</i>												
Miscellaneous Income	100					100	100	-		0.0%		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
						-	-	-		#DIV/0!		
Total Other Non-Operating Revenue	100					100	100	-		0.0%		
<i>Interest on Investments & Deposits (List)</i>												
Interest Earned	3,000					3,000	100	2,900		2900.0%		
Penalties						-	-	-		#DIV/0!		
Other						-	-	-		#DIV/0!		
Total Interest	3,000					3,000	100	2,900		2900.0%		
Total Non-Operating Revenues	3,100					3,100	200	2,900		1450.0%		
TOTAL ANTICIPATED REVENUES	\$ 581,886	\$ -	\$ -	\$ -	\$ -	\$ 581,886	\$ 554,276	\$ 27,610		5.0%		

Prior Year Adopted Revenue Schedule

South Toms River Sewerage Authority

FY 2018 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	456,400						\$ 456,400
Business/Commercial	67,100						67,100
Industrial							-
Intergovernmental	20,680						20,680
Other							-
Total Service Charges	544,180	-	-	-	-	-	544,180
<i>Connection Fees</i>							
Residential							-
Business/Commercial	3,896						3,896
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	3,896	-	-	-	-	-	3,896
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Delinquency Fees	6,000						6,000
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	6,000	-	-	-	-	-	6,000
Total Operating Revenues	554,076	-	-	-	-	-	554,076
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Miscellaneous Income	100						100
							-
							-
							-
							-
Total Other Non-Operating Revenues	100	-	-	-	-	-	100
<i>Interest on Investments & Deposits</i>							
Interest Earned	100						100
Penalties							-
Other							-
Total Interest	100	-	-	-	-	-	100
Total Non-Operating Revenues	200	-	-	-	-	-	200
TOTAL ANTICIPATED REVENUES	\$ 554,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 554,276

Appropriations Schedule

South Toms River Sewerage Authority

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

	FY 2019 Proposed Budget						Total All	FY 2018 Adopted	\$ Increase	% Increase
	Sewer	N/A	N/A	N/A	N/A	N/A	Operations	Budget	(Decrease)	(Decrease)
							Total All	Total All	Proposed vs.	Proposed vs.
							Operations	Operations	Adopted	Adopted
OPERATING APPROPRIATIONS										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 70,000						\$ 70,000	\$ 79,500	\$ (9,500)	-11.9%
Fringe Benefits	23,400						23,400	18,500	4,900	26.5%
Total Administration - Personnel	93,400						93,400	98,000	(4,600)	-4.7%
<i>Administration - Other (List)</i>										
Health Insurance	23,144						23,144	22,750	394	1.7%
Legal Fees	12,000						12,000	8,000	4,000	50.0%
Audit Fees	20,000						20,000	20,000	-	0.0%
Office Supplies & Cleaning	11,200						11,200	16,200	(5,000)	-30.9%
Miscellaneous Administration*	68,900						68,900	33,620	35,280	104.9%
Total Administration - Other	135,244						135,244	100,570	34,674	34.5%
Total Administration	228,644						228,644	198,570	30,074	15.1%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages	27,250						27,250	27,250	-	0.0%
Fringe Benefits										#DIV/0!
Total COPS - Personnel	27,250						27,250	27,250	-	0.0%
<i>Cost of Providing Services - Other (List)</i>										
Treatment Fees	296,000						296,000	291,132	4,868	1.7%
										#DIV/0!
										#DIV/0!
										#DIV/0!
Miscellaneous COPS*	16,720						16,720	26,100	(9,380)	-35.9%
Total COPS - Other	312,720						312,720	317,232	(4,512)	-1.4%
Total Cost of Providing Services	339,970						339,970	344,482	(4,512)	-1.3%
Total Principal Payments on Debt Service in Lieu of Deprecation										
										#DIV/0!
Total Operating Appropriations	568,614						568,614	543,052	25,562	4.7%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt										
										#DIV/0!
Operations & Maintenance Reserve										#DIV/0!
Renewal & Replacement Reserve	1,000						1,000	1,000	-	0.0%
Municipality/County Appropriation	28,431						28,431	27,153	1,278	4.7%
Other Reserves										#DIV/0!
Total Non-Operating Appropriations	29,431						29,431	28,153	1,278	4.5%
TOTAL APPROPRIATIONS	598,045						598,045	571,205	26,840	4.7%
ACCUMULATED DEFICIT										
										#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	598,045						598,045	571,205	26,840	4.7%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	28,431						28,431	27,153	1,278	4.7%
Other										#DIV/0!
Total Unrestricted Net Position Utilized	28,431						28,431	27,153	1,278	4.7%
TOTAL NET APPROPRIATIONS	\$ 569,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569,614	\$ 544,052	\$ 25,562	4.7%

* 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 \$ 28,430.70 \$ - \$ - \$ - \$ - \$ - \$ 28,430.70

Prior Year Adopted Appropriations Schedule

South Toms River Sewerage Authority

FY 2018 Adopted Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 79,500						\$ 79,500
Fringe Benefits	18,500						18,500
Total Administration - Personnel	98,000	-	-	-	-	-	98,000
<i>Administration - Other (List)</i>							
Health Insurance	22,750						22,750
Legal Fees	8,000						8,000
Audit Fees	20,000						20,000
Office Supplies & Cleaning	16,200						16,200
Miscellaneous Administration*	33,620						33,620
Total Administration - Other	100,570	-	-	-	-	-	100,570
Total Administration	198,570	-	-	-	-	-	198,570
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	27,250						27,250
Fringe Benefits							-
Total COPS - Personnel	27,250	-	-	-	-	-	27,250
<i>Cost of Providing Services - Other (List)</i>							
Treatment Fees	291,132						291,132
Miscellaneous COPS*	26,100						26,100
Total COPS - Other	317,232	-	-	-	-	-	317,232
Total Cost of Providing Services	344,482	-	-	-	-	-	344,482
Total Principal Payments on Debt Service In Lieu of Depreciation		-	-	-	-	-	-
Total Operating Appropriations	543,052	-	-	-	-	-	543,052
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt		-	-	-	-	-	-
Operations & Maintenance Reserve		-	-	-	-	-	-
Renewal & Replacement Reserve	1,000						1,000
Municipality/County Appropriation	27,153						27,153
Other Reserves		-	-	-	-	-	-
Total Non-Operating Appropriations	28,153	-	-	-	-	-	28,153
TOTAL APPROPRIATIONS	571,205	-	-	-	-	-	571,205
ACCUMULATED DEFICIT		-	-	-	-	-	-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	571,205	-	-	-	-	-	571,205
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	27,153						27,153
Other		-	-	-	-	-	-
Total Unrestricted Net Position Utilized	27,153	-	-	-	-	-	27,153
TOTAL NET APPROPRIATIONS	\$ 544,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,052

* 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 \$ 27,152.60 \$ - \$ - \$ - \$ - \$ - \$ - \$ 27,152.60

Debt Service Schedule - Principal

South Toms River Sewerage Authority

If Authority has no debt X this box

X

Fiscal Year Ending In

	Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
<i>ewer</i>									
Type In Issue Name									\$ -
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>/A</i>									
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>/A</i>									
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>/A</i>									
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>/A</i>									
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
<i>/A</i>									
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Type In Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	<u>Moody's</u>	<u>Fitch</u>	<u>Standard & Poors</u>
Bond Rating			
Year of Last Rating			

Debt Service Schedule - Interest
 South Toms River Sewerage Authority

If Authority has no debt X this box

X

Fiscal Year Ending in

	Adopted Budget Year 2018	Proposed Budget Year 2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
Sewer									
Type in Issue Name									\$ -
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
V/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
V/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
V/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
V/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
V/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
OTAL INTEREST ALL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Net Position Reconciliation

South Toms River Sewerage Authority
For the Period January 1, 2019 to December 31, 2019

FY 2019 Proposed Budget

	Sewer	N/A	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 3,528,109						\$ 3,528,109
Less: Invested in Capital Assets, Net of Related Debt (1)	2,981,784						2,981,784
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)							-
Total Unrestricted Net Position (1)	546,325	-	-	-	-	-	546,325
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	160,846						160,846
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	707,171	-	-	-	-	-	707,171
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	330,000	-	-	-	-	-	330,000
Appropriation to Municipality/County (3)	28,431	-	-	-	-	-	28,431
Total Unrestricted Net Position Utilized in Proposed Budget	358,431	-	-	-	-	-	358,431
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
last issued Audit Report (4)	\$ 348,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348,740

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 \$ 28,431 \$ - \$ - \$ - \$ - \$ - \$ 28,431
 4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

2019
SOUTH TOMS RIVER
SEWERAGE AUTHORITY

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2019 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

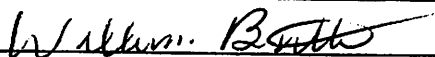
SOUTH TOMS RIVER SEWERAGE AUTHORITY

FISCAL YEAR: FROM: JANUARY 1, 2019 TO: DECEMBER 31, 2019

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 South Toms River Sewerage Authority, on the 7th day of November, 2018.

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 Britton		
Title:	Secretary		
Address:	19 Double Trouble Road Toms River, NJ 08757		
Phone Number:	732-244-9722	Fax Number:	732-244-7819
E-mail address			

2019 CAPITAL BUDGET/PROGRAM MESSAGE

South Toms River Sewerage Authority

FISCAL YEAR: FROM: JANUARY 1, TO: DECEMBER
2019 31, 2019

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?

Yes

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include full lifecycle costs; and is it consistent with appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes

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

The Authority has reviewed infrastructure needs and does not anticipate additional capital projects needed after the completion of the proposed project.

4. Describe the projected impact of the proposed capital projects, including impact on the schedule of rates, fees, and service charges and the impact on current and future year's schedules.

The capital budget is not expected to have an adverse impact on the schedule of rates, fees and service charges.

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 of the capital projects proposed will be undertaken in Metropolitan or Suburban Planning Areas.

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 of the capital projects proposed will be undertaken within the boundary of State Planning Commission-designated Center and/or Endorsed Plan.

Proposed Capital Budget

South Toms River Sewerage Authority
For the Period January 1, 2019 to December 31, 2019

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
Garage Construction	\$ 330,000	\$ 330,000				
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	330,000	330,000	-	-	-	-
<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	-	-	-	-	-	-
<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	\$ 330,000	\$ 330,000	\$ -	\$ -	\$ -	\$ -

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

South Toms River Sewerage Authority

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

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2019	2020	2021	2022	2023	2024
<i>Sewer</i>							
Garage Construction	\$ 330,000	\$ 330,000					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	330,000	330,000	-	-	-	-	-
<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	-	-	-	-	-	-	-
<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	\$ 330,000	\$ 330,000	\$ -	\$ -	\$ -	\$ -	\$ -

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

South Toms River Sewerage Authority

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

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorizatio n	Capital Grants Other Sources
Sewer					
Garage Construction	\$ 330,000	\$ 330,000			
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	330,000	330,000 - - -			
N/A					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	- - - -			
N/A					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	- - - -			
N/A					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	- - - -			
N/A					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	- - - -			
N/A					
Type in Description	-				
Type in Description	-				
Type in Description	-				
Type in Description	-				
Total	-	- - - -			
TOTAL	\$ 330,000	\$ 330,000	\$ -	\$ -	\$ -
Total 5 Year Plan per CB-4	\$ 330,000				
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.			

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

RESOLUTION NO. 2018- 116

**RESOLUTION OF THE SOUTH TOMS RIVER
SEWERAGE AUTHORITY, BOROUGH OF SOUTH
TOMS RIVER, COUNTY OF OCEAN, STATE OF
NEW JERSEY, APPROVING THE BUDGET FOR THE
YEAR 2019**

WHEREAS, preparation of the 2019 Annual Budget and Capital Budget for the South Toms River Sewerage Authority for the fiscal year beginning January 1, 2019 and ending December 31, 2019 began in October and work to reduce or limit costs has been ongoing; and

WHEREAS, an extensive review of the South Toms River Sewerage Authority's operations, needs and costs and the review and consideration of possible Capital projects; and

WHEREAS, following a Public Hearing for the 2019 Budget at the Authority's November 7, 2018 meeting, the Annual Budget and Capital Budget were approved; and

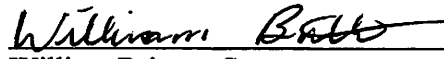
WHEREAS, the new rates beginning January 1, 2019 will increase to \$105.00 per quarter for residential customers and \$115.00 per quarter for commercial customers.

NOW, THEREFORE, BE IT RESOLVED, by the Commissioners of the South Toms River Sewerage Authority, Borough of South Toms River, County of Ocean, State of New Jersey as follows:

1. That these events have delayed approval of the 2019 Annual Budget.
2. That a copy of this resolution accompanies the Budget as sent to the Director of Local Government Services.
3. That this resolution shall become effective immediately.
4. That a certified copy of this resolution, together with a copy of the Budget for the 2019 year shall be forwarded to the Auditor and Mr. Joseph Kostecki, Borough Administrator.

CERTIFICATION

I, **William Britton**, Secretary of the South Toms River Sewerage Authority, County of Ocean, State of New Jersey, do hereby certify the foregoing resolution was duly adopted by the governing body at a regular meeting held on the 7th day of November, 2018.



William Britton, Secretary
South Toms River Sewerage Authority

RESOLUTION NO. 2018-117a

Submittal of the 2019 Authority Budget

SOUTH TOMS RIVER SEWERAGE AUTHORITY

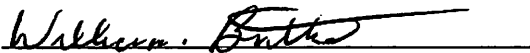
WHEREAS, preparation of the 2019 Annual Budget and Capital Budget for the South Toms River Sewerage Authority for the fiscal year beginning January 1, 2019 and ending December 31, 2019 began in October and work to reduce or limit costs has been ongoing; and,

WHEREAS, an extensive review of the South Toms River Sewerage Authority's operations, needs and costs and the review and consideration of possible Capital projects; and,

WHEREAS, following a Public Hearing for the 2019 Budget at the Authority's November 7, 2018 meeting, the Annual Budget and Capital Budget were approved.

NOW, THEREFORE, BE IT RESOLVED, by the governing body of the South Toms River Sewerage Authority that these events have delayed approval of the 2019 Annual Budget.

BE IT FURTHER RESOLVED that a copy of this resolution accompanies the Budget as sent to the Director of Local Government Services.



William Britton, Secretary

Date: 11/7/18

Governing Body Member:	Recorded Vote			
	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
William Gleason, Chairman	X			
Jason Glogolich, Vice Chairman	X			
William Britton, Secretary	X			
George Rutzler, Treasurer	X			
Kayla Rolzhausen, Assistant Treasurer	X			

Resolution No. 2018

RESOLUTION TO AMEND BUDGET

WHEREAS, South Toms River Sewerage Authority for the January 1, 2019 to December 31, 2019 fiscal year budget was approved on the 7th day of November 2018, and

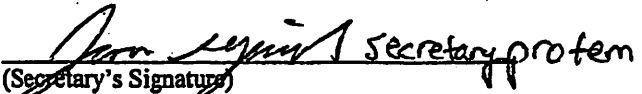
WHEREAS, the public hearing on said budget has been held as advertised, and

WHEREAS, it is desired to amend said approved budget prior to adoption,

NOW, THEREFORE BE IT RESOLVED, by the Governing Body of the South Toms River Sewerage Authority, County of Ocean that the following amendments to the approved budget of January 1, 2019 to December 31, 2019 fiscal year be made:

OPERATING BUDGET (Amendment to Introduced Budget Page C-5)	From	To
Total Appropriations, including any Accumulated Deficit	\$569,614	\$598,045

BE IT FURTHER RESOLVED, that two certified copies of this resolution be filed forthwith in the Office of the Director of Local Government Services for certification of the Toms River Sewerage Authority budget so amended.


(Secretary's Signature)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
William Gleason, Chairman	X			
Jason Glogolich, Vice Chairman	X			
William Britton, Secretary				X
Kayla Rolzhausen, Treasurer				X
George Rutzler, Asst. Treasurer	X			