

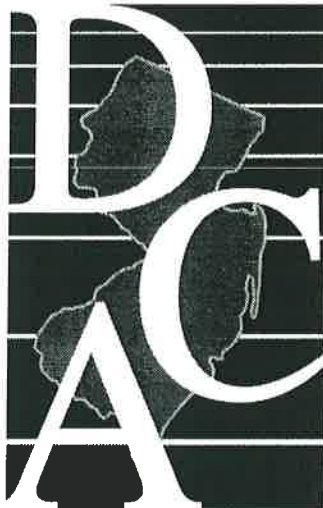
2014

LOCAL GOVT SERVICES  
2013 DEC 18 A 11:19

Township of Neptune Sewerage

# Authority Budget

Department Of



Community  
Affairs

LOCAL GOVT SERVICES

2013 DEC 20 P 2:52

RECEIVED

Division of Local Government Services

2014

**Township of Neptune Sewerage**

**AUTHORITY BUDGET**

**FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014**

*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 NJS 40A:5A-11*

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

By: C. M. Zepinski Date: 11/14/13

**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: Am Javarkany Date: 1/23/14

# 2014 PREPARER'S CERTIFICATION

## Township of Neptune Sewerage

### AUTHORITY BUDGET

**FISCAL YEAR:** FROM: January 1, 2014 **TO:** December 31, 2014

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 Supplemental Schedules required are completed and attached.

Preparer's Signature:			
Name:	Tina M. Cunningham		
Title:	Executive Director		
Address:	P.O. Box 765, Neptune, NJ 07753		
Phone Number:	732-922-3434	Fax Number:	732-922-6653
E-mail address	dellapietro@tnsa-nj.org		

# 2014 APPROVAL CERTIFICATION

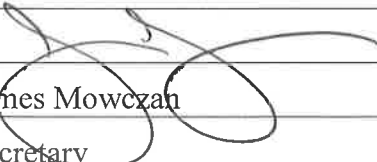
## Township of Neptune Sewerage

### AUTHORITY BUDGET

**FISCAL YEAR:**    **FROM:**    January 1, 2014    **TO:**    December 31, 2014

It is hereby certified that the Authority Budget, including Supplemental 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 Neptune Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 16th day of October, 2013.

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

Secretary's Signature:			
Name:	James Mowczan		
Title:	Secretary		
Address:	P.O. Box 765, Neptune, NJ 07753		
Phone Number:	732-922-3434	Fax Number:	732-922-6653
E-mail address			

# AUTHORITY INFORMATION SHEET

## 2014

Please complete the following information regarding this Authority:

<b>Name of Authority:</b>	Township of Neptune Sewerage Authority		
Address:	P.O. Box 765		
City, State, Zip:	Neptune	NJ	07753
Phone: (ext.)	732-922-3434	Fax:	732-922-6653

<b>Preparer's Name:</b>	Tina M. Cunningham		
Preparer's Address:	P.O. Box 765		
City, State, Zip:	Neptune	NJ	07753
Phone: (ext.)	732-922-3434	Fax:	732-922-6653

<b>Chief Executive Officer:</b>			
Phone: (ext.)		Fax:	
E-mail:			

<b>Chief Financial Officer:</b>			
Phone: (ext.)		Fax:	
E-mail:			

<b>Name of Auditor:</b>	Charles Fallon		
Name of Firm:	Fallon & Larsen		
Address:	1350 Route 36		
City, State, Zip:	Hazlet	NJ	07730
Phone: (ext.)	732-888-2070	Fax:	732-888-6245
E-mail:			

Membership of Board of Commissioners (Full Name)	Title
James W. Manning, Jr.	Chairman
Harry Devine	Vice Chairman
James Mowczan	Secretary
James Williams	Treasurer
Linda Johnson	Asst. Secretary

# Internet Web Site Information and Certification

Authority's Web Address	www.tnsa-nj.org
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All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. NJSA 40A:5A-17.1 requires the following items as the minimum requirement for public disclosure.

- A description of the Authority's mission and responsibilities
- Commencing with 2013, the budgets of at least three consecutive fiscal years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with Calendar Year Ending 2012, the annual audits of at least three consecutive fiscal years
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority

It is hereby certified by the Chairman of the Board, that the Authority's web site or web page as identified above complies with the minimum statutory requirements of NJSA 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

Name of Chairperson Certifying compliance

Signature

Harry Devine, Vice Chairman  


Resolution No. 4670  
2014 AUTHORITY BUDGET RESOLUTION  
TOWNSHIP OF NEPTUNE SEWERAGE AUTHORITY

FISCAL YEAR: FROM January 1, 2014 to December 31, 2014

WHEREAS, the Annual Budget and Capital Budget for the Township of Neptune Sewerage Authority for the fiscal year beginning, January 1, 2014 and ending, December 31, 2014 has been presented before the governing body of the Township of Neptune Sewerage Authority at its open public meeting of October 16, 2013; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$6,816,946, Total Appropriations, including any Accumulated Deficit if any of \$6,816,946 and Total Unrestricted Net Assets planned to be utilized of \$0; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$370,000 and Total Unrestricted Net Assets planned to be utilized as funding thereof, of \$240,000; and

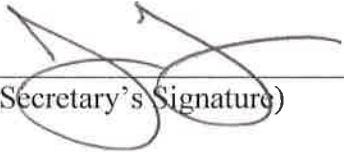
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for such reserves, all as may be required by law, regulation of 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, be resolution appropriating funds from the Renewal & Replacement Reserve or other means provide by law.

NOW, THEREFORE, BE IT RESOLVED by the governing body of the Township of Neptune Sewerage Authority at an open public meeting held on October 16, 2013 that the Annual Budget, including appended Supplemental Schedules, and the Capital Budget/Program of the Township of Neptune Sewerage Authority for the fiscal year beginning, January 1, 2014 and ending, December 31, 2014 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the governing body of the Township of Neptune Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 18, 2013.

  
\_\_\_\_\_  
(Secretary's Signature)

10/16/13  
\_\_\_\_\_  
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Devine	X			
Mowczan	X			
Williams	X			
Johnson				
Manning, Jr.				X X



# BUDGET MESSAGE 2014

## Township of Neptune Sewerage

### AUTHORITY BUDGET

**FISCAL YEAR:**   **FROM:**   January 1, 2014   **TO:**   December 31, 2014

1. Complete a brief statement on the 2014 proposed Annual Budget and make comparison to the current year's adopted budget. Explain significant increases or decreases, if any.

A significant decrease is capital outlay (\$305,000).

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.

The budget proposes a 3.63% decrease for its member towns because of the decrease in capital outlay.

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 believes that the current state of local economy is stable enough to support its current budget and capital spending plan.

4. Describe the reasons for utilizing Unrestricted Net Assets in the proposed Annual Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc.

The Authority has experienced several years of positive additions to Unrestricted Net Assets as a result of favorable budget variances. The Authority has elected to use some of this excess to pay for capital improvements.

5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service.

N/A

6. The proposed budget should not reflect an anticipated deficit. 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 (NJSA 40A:5A-12).

N/A

# 2014

## AUTHORITY BUDGET

Sewerage  
(OPERATION)

Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

### ---ANTICIPATED REVENUES---

OPERATING REVENUES -----	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR'S ADOPTED or AMENDED BUDGET -----
SERVICE CHARGES	* A-1 *	\$6,796,946	\$6,797,829 *
CONNECTION FEES	* A-2 *		*
PARKING FEES	* A-3 *		*
OTHER OPERATING REVENUES	* A-4 *		*
<b>TOTAL OPERATING REVENUES</b>	<b>* R-1 *</b>	<b>\$6,796,946</b>	<b>\$6,797,829</b> *
NON-OPERATING REVENUES -----	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR'S ADOPTED or AMENDED BUDGET -----
OPERATING GRANTS & ENTITLEMENTS	* A-5 *		*
LOCAL SUBSIDIES & DONATIONS	* A-6 *		*
INTEREST ON INVESTMENTS AND DEPOSIT	* A-7 *	\$20,000	\$25,000 *
OTHER NON-OPERATING REVENUES	* A-8 *		*
<b>TOTAL NON-OPERATING REVENUES</b>	<b>* R-2 *</b>	<b>\$20,000</b>	<b>\$25,000</b> *
<b>TOTAL ANTICIPATED REVENUES</b> (R-1 + R-2)	<b>* B-1 *</b>	<b>\$6,816,946</b>	<b>\$6,822,829</b> *

2014

**AUTHORITY BUDGET**

Sewerage  
(OPERATION)

Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

**---BUDGETED APPROPRIATIONS---**

**--OPERATING APPROPRIATIONS--**

----- ADMINISTRATION -----	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR'S ADOPTED or AMENDED BUDGET -----
SALARY & WAGES	* * *	\$137,500	\$137,500
FRINGE BENEFITS	* * *	\$12,000	\$24,500
OTHER EXPENSES	* * *	\$272,700	\$277,700
<b>TOTAL ADMINISTRATION</b>	<b>* E-1 *</b>	<b>\$422,200</b>	<b>\$439,700</b>

----- COST OF PROVIDING SERVICES -----	CROSS REF. -----	2014 PROPOSED BUDGET -----	2013 CURRENT YEAR'S ADOPTED or AMENDED BUDGET -----
SALARY & WAGES	* * *	\$1,550,000	\$1,525,000
FRINGE BENEFITS	* * *	\$961,296	\$881,129
OTHER EXPENSES	* * *	\$2,306,000	\$2,357,000
<b>TOTAL COST OF PROVIDING SERVICES</b>	<b>* E-2 *</b>	<b>\$4,817,296</b>	<b>\$4,763,129</b>
<b>TOTAL PRINCIPAL PAYMENTS ON DEBT SERVICE IN LIEU OF DEPRECIATION</b>	<b>* D-1 *</b>	<b>\$1,120,000</b>	<b>\$1,085,000</b>
<b>TOTAL OPERATING APPROPRIATIONS (E-1 + E-2 + D-1)</b>	<b>* B-2 *</b>	<b>\$6,359,496</b>	<b>\$6,287,829</b>

2014

**AUTHORITY BUDGET**

Sewerage  
(OPERATION)

Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

**---BUDGETED APPROPRIATIONS---**

**--NON-OPERATING APPROPRIATIONS--**

				2014 PROPOSED BUDGET		2013 CURRENT YEAR'S ADOPTED or AMENDED BUDGET
	CROSS REF.			-----		-----
TOTAL INTEREST PAYMENTS ON DEBT	*	D-2	*	\$327,450	*	\$360,000
OPERATIONS & MAINTENANCE RESERVE	*		*		*	*
RENEWAL & REPLACEMENT RESERVE(S)	*	C-1	*		*	*
MUNICIPALITY/COUNTY APPROPRIATION	*		*		*	*
OTHER RESERVES	*	C-2	*	\$130,000	*	\$175,000
<b>TOTAL NON-OPERATING APPROPRIATIONS</b>	*	<b>B-3</b>	*	\$457,450	*	\$535,000
<b>ACCUMULATED DEFICIT</b>	*	<b>B-4</b>	*		*	*
<b>TOTAL OPERATING &amp; NON-OPERATING APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b> (B-2 + B-3 + B-4)	*	<b>B-5</b>	*	\$6,816,946	*	\$6,822,829
UNRESTRICTED NET ASSETS UTILIZED:						
MUNICIPALITY/COUNTY APPROPRIATION	*	R-3a	*		*	*
OTHER	*	R-3b	*		*	*
<b>LESS: TOTAL UNRESTRICTED NET ASSETS UTILIZED (R-3a + R-3b)</b>	*	<b>R-3</b>	*		*	*
<b>NET TOTAL APPROPRIATIONS</b> (B-5 - R-3)	*	<b>B-6</b>	*	\$6,816,946	*	\$6,822,829

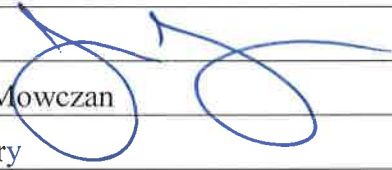
# 2014 ADOPTION CERTIFICATION

## Township of Neptune Sewerage

### AUTHORITY BUDGET

**FISCAL YEAR:**    **FROM:**    January 1, 2014    **TO:**    December 31, 2014

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 Neptune Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 18th day of, December, 2013.

Secretary's Signature:			
Name:	James Mowczan		
Title:	Secretary		
Address:	P.O. Box 765, Neptune, NJ 07753		
Phone Number:	732-922-3434	Fax Number:	732-922-6653
E-mail address	dellapietro@tnsa-nj.org		

Resolution No. 4684

**2014 ADOPTED BUDGET RESOLUTION**

**Township of Neptune Sewerage Authority**

Fiscal Year: From: January 1, 2014 To: December 31, 2014

WHEREAS, the Annual Budget and Capital Budget/Program for the Township of Neptune Sewerage Authority for the fiscal year beginning January 1, 2014 and ending December 31, 2014 has been presented for adoption before the governing body of the Township of Neptune Sewerage Authority at its open public meeting of December 18, 2013; and

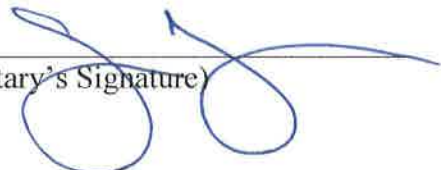
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which may have been approved by the Director of the Division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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$6,816,946, Total Appropriations, including any Accumulated Deficit, if any, of \$6,816,946 and Total Unrestricted Net Assets Utilized of \$0; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$370,000 and Total Unrestricted Net Assets planned to be utilized of \$240,000; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Township of Neptune Sewerage Authority, at an open public meeting held on December 18, 2013 that the Annual Budget and Capital Budget/Program of the Township of Neptune Sewerage Authority for the fiscal year beginning January 1, 2014, ending, December 31, 2014 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.

  
(Secretary's Signature)

12-18-13  
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Devine	x			
Mowczan	x			
Williams	x			
Johnson	x			
Manning, Jr.	x			

2014

Township of  
Neptune Sewerage

AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM



# 2014 CERTIFICATION of AUTHORITY CAPITAL BUDGET/PROGRAM

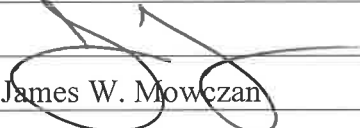
## Township of Neptune Sewerage Authority

FISCAL YEAR: FROM: January 1, 2014 TO: December 31, 2014

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 Neptune Sewerage Authority, on the 16th day of October, 2013.

OR

It is further 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): \_\_\_\_\_

Secretary's Signature:			
Name:	James W. Mowczan		
Title:	Secretary		
Address:	P.O. Box 765, Neptune, NJ 07753		
Phone Number:	732-922-3434	Fax Number:	732-922-6653
E-mail address			

# 2014 Capital Budget/Program Message

## Township of Neptune Sewerage Authority

**FISCAL YEAR:**    **FROM:**    January 1, 2014    **TO:**    December 31, 2014

1.            Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program?

No

2.            Has each capital project/project financing been developed from a specific capital improvements plan or report; does it include full lifecycle costs, and is it consistent with appropriate elements of Master Plans or other plans in the jurisdictions 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?

No, however the Authority is in the process of evaluating its plant capacity, sludge processing to assess the need of additional flow capacity and disposal of sludge.

4.            Describe the projected impacts 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 majority of capital projects identified in our 5 year Capital Plan will be funded from operations having minimal impact on future member charges. However, two projects would require financing. If and when the Authority borrows funds to pay for these projects, a financial analysis will be developed to determine if a rate increase is necessary.

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.

N/A

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?

N/A

**Add additional sheets if necessary.**

2014

**AUTHORITY CAPITAL BUDGET**

Sewerage  
(OPERATION)

Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

PROPOSED YEAR'S CAPITAL IMPROVEMENT PLAN

DESCRIPTION	ESTIMATED TOTAL COST	-----FUNDING SOURCES-----			
		UNRESTRICTED NET ASSETS	RENEWAL & REPLACEMENT RESERVE	DEBT AUTHORIZATION	OTHER SOURCES (1)
A Operations Vehicle	\$20,000	\$20,000			
B CCT Pumping Units	\$150,000	\$20,000			\$130,000
C Stabilization Pond Blower	\$100,000	\$100,000			
D Contingencies	\$100,000	\$100,000			
E					
F					
G					
H (1) Funded in Current Year Operating Budget					
I					
J					
K					
L					
M					
N					
<b>TOTAL</b>	<b>\$370,000</b>	<b>\$240,000</b>			<b>\$130,000</b>

2014

**AUTHORITY CAPITAL PROGRAM**

Sewerage

(OPERATION)

Township of Neptune Sewerage Authority

L YEAR: FROM January 1, 2014 TO December 31, 2014

**5 YEAR CAPITAL IMPROVEMENT PLAN COSTS**

	DESCRIPTION	ESTIMATED TOTAL COST	2014	2015	2016	2017	2018	2019
A	Operations Vehicle	\$20,000	\$20,000					
B	CCT Pumping Units	\$150,000	\$150,000					
C	Stabilization Pond Blower	\$100,000	\$100,000					
D	Contingencies	\$100,000	\$100,000					
E	Repair Plant Roadways	\$200,000				\$200,000		
F	Stabilization Pond Rehabilitation	\$500,000			\$500,000			
G	Grit Chamber Rehabilitation	\$2,000,000		\$2,000,000				
H	Ocean Outfall Rehabilitation	\$4,000,000					\$4,000,000	
I	Digester Rehabilitation	\$250,000		\$250,000				
J	Digester Mixing System	\$500,000		\$500,000				
K								
L								
M								
N								
	<b>TOTAL</b>	<b>\$7,820,000</b>	<b>\$370,000</b>	<b>\$2,750,000</b>	<b>\$500,000</b>	<b>\$200,000</b>	<b>\$4,000,000</b>	

2014

Sewerage  
(OPERATION)

**AUTHORITY CAPITAL PROGRAM**

Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

5 YEAR CAPITAL PLAN FUNDING SOURCES: From 2014 to 2019

DESCRIPTION	ESTIMATED TOTAL COST	-----FUNDING SOURCES-----			
		UNRESTRICTED NET ASSETS	RENEWAL & REPLACEMENT RESERVE	DEBT AUTHORIZATION	OTHER SOURCES
A Operations Vehicle	\$20,000	\$20,000			
B CCT Pumping Units	\$150,000	\$150,000			
C Stabilization Pond Blower	\$100,000	\$100,000			
D Contingencies	\$100,000	\$100,000			
E Repair Plant Roadways	\$200,000	\$200,000			
F Stabilization Pond Rehabilitation	\$500,000	\$500,000			
G Grit Chamber Rehabilitation	\$2,000,000			\$2,000,000	
H Ocean Outfall Rehabilitation	\$4,000,000			\$4,000,000	
I Digester Rehabilitation	\$250,000	\$250,000			
J Digester Mixing System	\$500,000	\$500,000			
K					
L					
M					
N					
<b>TOTAL</b>	<b>\$7,820,000</b>	<b>\$1,820,000</b>		<b>\$6,000,000</b>	

2014  
Township of Neptune  
Sewerage  
AUTHORITY

SUPPLEMENTAL SCHEDULES

STATE OF NEW JERSEY

DIVISION OF LOCAL GOVERNMENT SERVICES

# 2014

## AUTHORITY BUDGET SUPPLEMENTAL SCHEDULES

Sewerage  
(OPERATION)

### Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

#### ==== OPERATING REVENUES ====

----SERVICE CHARGES----	CROSS REF.	# UNITS	2014 PROPOSED ANNUAL COLLECTION	# UNITS	2013 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----	-----	-----
RESIDENTIAL	*	*		*	*
BUSINESS/COMMERCIAL	*	*		*	*
INDUSTRIAL	*	*		*	*
INTERGOVERNMENTAL	*	*	\$6,796,946	*	\$6,797,829
OTHER	*	*		*	*
<b>TOTAL SERVICE CHARGES</b>	* <b>A-1</b> *		\$6,796,946	*	\$6,797,829
			=====		=====

----CONNECTION FEES----	CROSS REF.	# UNITS	2014 PROPOSED ANNUAL COLLECTION	# UNITS	2013 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----	-----	-----
RESIDENTIAL	*	*		*	*
BUSINESS/COMMERCIAL	*	*		*	*
INDUSTRIAL	*	*		*	*
INTERGOVERNMENTAL	*	*		*	*
OTHER	*	*		*	*
<b>TOTAL CONNECTION FEES</b>	* <b>A-2</b> *			*	
			=====		=====

\* INCLUDE ALL APPLICABLE RATE SCHEDULES TO SUPPORT SUCH FEES

# 2014

## AUTHORITY BUDGET SUPPLEMENTAL SCHEDULES

Sewerage  
(OPERATION)

### Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

#### ==== OPERATING REVENUES ====

---PARKING FEES---	CROSS REF.	# UNITS	2014 PROPOSED ANNUAL COLLECTION	# UNITS	2013 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----	-----	-----
METERS	*	*		*	*
PERMITS	*	*		*	*
FINES/PENALTIES	*	*		*	*
OTHER	*	*		*	*
<b>TOTAL PARKING FEES</b>	* <b>A-3</b> *		-----	*	-----
			=====		=====

---OTHER OPERATING REVENUES---	CROSS REF.	# UNITS	2014 PROPOSED ANNUAL COLLECTION	# UNITS	2013 CURRENT YEAR'S ADOPTED BUDGET
	-----	-----	-----	-----	-----
<b>LIST IN DETAIL:</b>	*	*		*	*
	*	*		*	*
	*	*		*	*
	*	*		*	*
	*	*		*	*
<b>TOTAL OTHER REVENUES</b>	* <b>A-4</b> *		-----	*	-----
			=====		=====



# 2014

## AUTHORITY BUDGET SUPPLEMENTAL SCHEDULES

Sewerage  
(OPERATION)

Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

### ===== NON-OPERATING REVENUES =====

----GRANTS &---- ----ENTITLEMENTS----	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:	*      *	*      *	*      *
	*      *	*      *	*      *
	*      *	*      *	*      *
	*      *	*      *	*      *
TOTAL GRANTS & ENT.	*    A-5   *	----- ----- =====	----- ----- =====

---LOCAL SUBSIDIES--- ---& DONATIONS---	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:	*      *	*      *	*      *
	*      *	*      *	*      *
	*      *	*      *	*      *
	*      *	*      *	*      *
TOTAL SUB. & DONATIONS	*    A-6   *	----- ----- =====	----- ----- =====

2014

**AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES**

Sewerage  
(OPERATION)

Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

==== NON-OPERATING REVENUES ====

---INTEREST ON INVESTMENTS---  
---AND DEPOSITS---

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
INVESTMENTS	* *	\$20,000 *	\$25,000 *
SECURITY DEPOSITS	* *		
PENALTIES	* *		
OTHER INVESTMENTS	* *		
<b>TOTAL INTEREST ON INVESTMENTS &amp; DEPOSITS</b>	* <b>A-7</b> *	<b>\$20,000 *</b>	<b>\$25,000 *</b>

---OTHER NON-OPERATING REVENUES---

	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:	* *		
	* *		
	* *		
	* *		
	* *		
<b>TOTAL OTHER REVENUES</b>	* <b>A-8</b> *		

**2014**

**AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES**

Sewerage  
(OPERATION)

Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

==== NON-OPERATING APPROPRIATIONS ====

---RENEWAL &--- ---REPLACEMENT RESERVE(S)---	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:	* *		*
	* *		*
	* *		*
	* *		*
TOTAL RENEWAL & REPLACEMENT RESERVE(S)	* C-1 *		*

---OTHER RESERVES---	CROSS REF.	2014 PROPOSED BUDGET	2013 CURRENT YEAR'S ADOPTED BUDGET
LIST IN DETAIL:	* *		*
Authority Capital Budget	CB-3	\$130,000	*
Other Sources	* *		*
	* *		*
	* *		*
TOTAL OTHER RESERVES	* C-2 *	\$130,000	*

# 2014

## AUTHORITY BUDGET SUPPLEMENTAL SCHEDULES

Sewerage  
(OPERATION)

### Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

==== BUDGETED DEBT SERVICE REQUIREMENTS ====

---PRINCIPAL PAYMENTS---

	CROSS REF.		2014 PROPOSED BUDGET		2013 CURRENT YEAR'S ADOPTED BUDGET
AUTHORITY NOTES	*	P-1		*	
AUTHORITY BONDS	*	P-2	\$1,120,000	*	\$1,085,000
CAPITAL LEASES	*	P-3		*	
INTERGOVERN. LOANS	*	P-4		*	
OTHER OBLIGATIONS	*	P-5		*	
<b>TOTAL PRINCIPAL PAYMENTS</b>	*	<b>D-1</b>	\$1,120,000	*	\$1,085,000
			=====		=====

---INTEREST PAYMENTS---

	CROSS REF.		2014 PROPOSED BUDGET		2013 CURRENT YEAR'S ADOPTED BUDGET
AUTHORITY NOTES	*	I-1		*	
AUTHORITY BONDS	*	I-2	\$327,450	*	\$360,000
CAPITAL LEASES	*	I-3		*	
INTERGOVERN. LOANS	*	I-4		*	
OTHER OBLIGATIONS	*	I-5		*	
<b>TOTAL INTEREST PAYMENTS</b>	*	<b>D-2</b>	\$327,450	*	\$360,000
			=====		=====

**2014**

**AUTHORITY BUDGET**

Sewerage  
(OPERATION)

SUPPLEMENTAL SCHEDULES

Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

5 YEAR DEBT SERVICE SCHEDULE

PRINCIPAL PAYMENTS	----- YEARS -----					
	2014	2015	2016	2017	2018	2019
--AUTHORITY NOTES--	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-1</b>	*	*	*	*	*	*
--AUTHORITY BONDS--						
Series 2010	* \$605,000 *	* \$620,000 *	* \$645,000 *	* \$665,000 *	* \$695,000 *	*
Series 2012	* \$515,000 *	* \$535,000 *	* \$545,000 *	* \$570,000 *	* \$590,000 *	* \$615,000 *
	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-2</b>	* \$1,120,000 *	* \$1,155,000 *	* \$1,190,000 *	* \$1,235,000 *	* \$1,285,000 *	* \$615,000 *
--AUTHORITY CAPITAL LEASES--						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-3</b>	*	*	*	*	*	*
--AUTHORITY INTERGOVERNMENTAL LOANS--						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-4</b>	*	*	*	*	*	*
--AUTHORITY OBLIGATIONS (LIST):--						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS P-5</b>	*	*	*	*	*	*
<b>TOTAL PRINCIPAL DEBT PAYMENTS SS-6</b>	* \$1,120,000 *	* \$1,155,000 *	* \$1,190,000 *	* \$1,235,000 *	* \$1,285,000 *	* \$615,000 *

2014

Sewerage  
(OPERATION)

**AUTHORITY BUDGET**

SUPPLEMENTAL SCHEDULES

Township of Neptune Sewerage Authority

FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014

5 YEAR DEBT SERVICE SCHEDULE

INTEREST PAYMENTS	YEARS					
	2014	2015	2016	2017	2018	2019
--AUTHORITY NOTES--	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS I-1</b>	*	*	*	*	*	*
--AUTHORITY BONDS--						
Series 2010	* \$114,075 *	* \$92,600 *	* \$67,300 *	* \$41,100 *	* \$13,900 *	* *
Series 2012	* \$196,575 *	* \$180,825 *	* \$161,900 *	* \$139,600 *	* \$116,400 *	* \$92,300 *
	*	*	*	*	*	*
<b>TOTAL PAYMENTS I-2</b>	* \$310,650 *	* \$273,425 *	* \$229,200 *	* \$180,700 *	* \$130,300 *	* \$92,300 *
--AUTHORITY CAPITAL LEASES--						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS I-3</b>	*	*	*	*	*	*
--AUTHORITY INTERGOVERNMENTAL LOANS--						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS I-4</b>	*	*	*	*	*	*
--AUTHORITY OBLIGATIONS (LIST)--						
	*	*	*	*	*	*
	*	*	*	*	*	*
	*	*	*	*	*	*
<b>TOTAL PAYMENTS I-5</b>	*	*	*	*	*	*
<b>TOTAL INTEREST DEBT PAYMENTS SS-6</b>	* \$310,650 *	* \$273,425 *	* \$229,200 *	* \$180,700 *	* \$130,300 *	* \$92,300 *

Township of Neptune Sewerage Authority

Sewerage  
**(OPERATION)**

**AUTHORITY BUDGET  
SUPPLEMENTAL SCHEDULES**

**FISCAL YEAR: FROM January 1, 2014 TO December 31, 2014**

(1) **PY UNRESTRICTED NET ASSETS** PY AUDIT \* \*  \*

**ADJUSTMENTS DURING CURRENT YEAR**

(a) EST. NET INCOME OR (LOSS) ON CURRENT YEAR'S RESULTS OF OPERATIONS \* \*  \*  
(Include unbudgeted use of unrestricted net assets) PY Debt Service

(b) ADJUSTMENTS: OTHER (Attach list): \* PY 3 Month Op. Res. \*  \*  
(2) **SUBTOTAL - ADJUSTMENTS** (ADD AMOUNTS ON LINES a-b) \*  \*  
(3) **ADD LINES 1 AND 2** \*  \*

**CURRENT YEAR ESTIMATED CHANGES IN RESTRICTIONS**  
(attach documentation)

	<b>INC./(DEC.)</b>	
(c) DEBT SERVICE	* <input type="text" value="35,000"/> *	
(d) MAINTENANCE RESERVE	* <input type="text"/> *	
(e) OPERATING REQUIREMENT	* <input type="text" value="9,166"/> *	
(f) OTHER LEGAL RESERVATIONS	* <input type="text"/> *	

(4) **SUB-TOTAL - RESTRICTIONS** (ADD AMOUNTS ON LINES c-f) \*  \*

**DESIGNATIONS (attach documentation)**

(g) NON-OPERATING IMPROVEMENTS & REPAIRS (CB-4&5)	* <input type="text"/> *
(h) CONTRIBUTION TO RATE STABILIZATION PLAN (#)	* <input type="text"/> *
(i) OTHER BOARD DESIGNATION	* <input type="text"/> *
(j) ADJUSTMENTS /OTHER (Attach list): *	* <input type="text"/> *

(5) **SUBTOTAL - DESIGNATIONS** (ADD AMOUNTS ON LINES g-i) \*  \*

(6) **ADD LINES 4 and 5** \*  \*

(7) **UNRESTRICTED NET ASSETS AVAILABLE FOR USE IN PROPOSED BUDGET** \*  \*  
(SUBTRACT LINE 6 FROM LINE 3)

**PROPOSED UTILIZATION OF AVAILABLE UNRESTRICTED NET ASSETS**

(8) AS REVENUE IN ANNUAL BUDGET (PAGE 6, LINE R-3b) \*  \*  
(9) FOR CURRENT YEAR CAPITAL BUDGET (PAGE CB-3) \*  \*  
(10) **SUBTOTAL - U/R NET ASSETS UTILIZED** (ADD AMOUNTS ON LINES 8-9) \*  \*

(11) **MAXIMUM ALLOWABLE FOR APPROPRIATION TO MUNICIPALITY/COUNTY**  
(Budget Item B-2 times 5%)

(12) **AS APPROPRIATED TO MUNICIPALITY/COUNTY (PAGE 6, LINE R-3a)** \*  \*

(13) **TOTAL UNRESTRICTED/UNDESIGNATED NET ASSETS** \*  \*  
(SUBTRACT LINES 10 AND 12 FROM LINE 7)

732 922-3434 /

Phone # (extension) / Fax#

CERTIFIED BY:

EXECUTIVE DIRECTOR

(#) Explain in detail in the Budget Message

DATE:

10/14/13

PAGE SS-9