

Authority Budget of:

Pequannock, Lincoln Park and Fairfield Sewerage Authority

State Filing Year **2020**

For the Period:

December 1, 2020 to November 30, 2021

tbsa.net
Authority Web Address

APPROVED COPY



Division of Local Government Services

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2020 (2020-2021) AUTHORITY BUDGET

Certification Section

2020 (2020-2021)

**PEQUANNOCK, LINCOLN PARK AND FAIRFIELD
SEWERAGE AUTHORITY**

AUTHORITY BUDGET

FISCAL YEAR: FROM DECEMBER 1, 2020 TO NOVEMBER 30, 2021

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Cwest CPA, RMA Date: 9/24/2020

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Cwest CPA, RMA Date: 11/16/2020

2020 (2020-2021) PREPARER'S CERTIFICATION


PEQUANNOCK, LINCOLN PARK AND FAIRFIELD SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: DEC. 1, 2020 TO: NOV. 30, 2021

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

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

Preparer's Signature:			
Name:	Robert N. Bongiovanni		
Title:	Executive Director		
Address:	P.O. Box 188, Lincoln Park, NJ 07035		
Phone Number:	973-696-4494	Fax Number:	973-305-1764
E-mail address	tbsa@tbsa.net		

2020 (2020-2021) APPROVAL CERTIFICATION

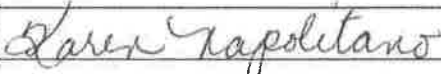
**PEQUANNOCK, LINCOLN PARK AND FAIRFIELD
SEWERAGE AUTHORITY**

AUTHORITY BUDGET

FISCAL YEAR: FROM: DEC. 1, 2020 TO: NOV. 30, 2020

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 Pequannock, Lincoln Park and Fairfield Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 9th day of September, 2020.

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

Officer's Signature:			
Name:	Karen Napolitano		
Title:	Secretary to the Board		
Address:	P.O. Box 188, Lincoln Park, NJ 07035		
Phone Number:	973-696-4494	Fax Number:	973-305-1764
E-mail address	knapolitano@tbsa.net		

INTERNET WEBSITE CERTIFICATION

Authority's Web Address:

tbsa.net

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

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

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

Name of Officer Certifying compliance

Robert N. Bongiovanni

Title of Officer Certifying compliance

Executive Director

Signature



RESOLUTION #20-059
2020 (2020-2021) AUTHORITY BUDGET RESOLUTION
Pequannock, Lincoln Park and Fairfield Sewerage Authority

Important --The Amounts on this page need to agree with budget pages F-1 and CB-3. Fill these amounts in after you finalize the amounts on pages F-1 and CB-3. Re-check before this resolution is adopted

FISCAL YEAR: FROM: Dec. 1, 2020 TO: Nov. 30, 2021

WHEREAS, the Annual Budget and Capital Budget for the Pequannock, Lincoln Park and Fairfield Sewerage Authority for the fiscal year beginning December 1, 2020 and ending November 30, 2021 has been presented before the governing body of the Pequannock, Lincoln Park and Fairfield Sewerage Authority at its open public meeting of September 9, 2020; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$11,660,054, Total Appropriations, including any Accumulated Deficit if any, of \$11,660,054 and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,580,000 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$426,235.00; and

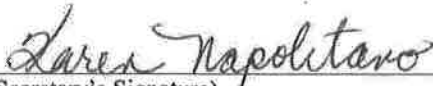
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 Pequannock, Lincoln Park and Fairfield Sewerage Authority, at an open public meeting held on September 9, 2020 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Pequannock, Lincoln Park and Fairfield Sewerage Authority for the fiscal year beginning December 1, 2020 and ending November 30, 2021 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the 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 Pequannock, Lincoln Park and Fairfield Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on November 11, 2020.


(Secretary's Signature)

September 9, 2020
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Raymond T. Kerwin	X			
David A. Runfeldt				X
Raymond Verdonik	X			
Arthur J. Schmidt	X			
Richard Phelan	X			
Jerry J. Notte	X			
Anthony G. Campisi, Jr.				X
Robert A. Voorman				X

2020 (2020-2021) ADOPTION CERTIFICATION

PEQUANNOCK, LINCOLN PARK AND FAIRFIELD SEWERAGE AUTHORITY

AUTHORITY BUDGET

FISCAL YEAR: FROM: DEC. 1, 2020 TO: NOV. 30, 2021

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

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Pequannock, Lincoln Park and Fairfield Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 11th day of November, 2020.

Officer's Signature:	<i>Karen Napolitano</i>		
Name:	Karen Napolitano		
Title:	Secretary to the Board		
Address:	P.O. Box 188, Lincoln Park, NJ 07035		
Phone Number:	976-696-4494	Fax Number:	973-305-1764
E-mail address	knapolitano@tbsa.net		

RESOLUTION #20-070
2020 (2020-2021) ADOPTED BUDGET RESOLUTION

This resolution is for Adoption of the Budget Only. Don't use for introduction of the Budget
Note Fill in the name of Each Commissioner and indicate their recorded Vote

**PEQUANNOCK, LINCOLN PARK AND FAIRFIELD
SEWERAGE AUTHORITY**

FISCAL YEAR: FROM: DEC. 1, 2020 TO: NOV. 30, 2021

WHEREAS, the Annual Budget and Capital Budget/Program for the Pequannock, Lincoln Park and Fairfield Sewerage Authority for the fiscal year beginning December 1, 2020 and ending November 30, 2021 has been presented for adoption before the governing body of the Pequannock, Lincoln Park and Fairfield Sewerage Authority at its open public meeting of November 11, 2020; and

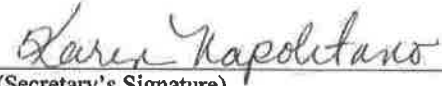
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$11,660,054, Total Appropriations, including any Accumulated Deficit, if any, of \$11,660,054 and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$2,580,000 and Total Unrestricted Net Position planned to be utilized of \$426,235; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Pequannock, Lincoln Park and Fairfield Sewerage Authority, at an open public meeting held on November 11, 2020 that the Annual Budget and Capital Budget/Program of the Pequannock, Lincoln Park and Fairfield Sewerage Authority for the fiscal year beginning December 1, 2020 and, ending November 30, 2021 is hereby adopted and shall constitute appropriations for the purposes stated; and

BE IT FURTHER RESOLVED, that the Annual Budget and Capital Budget/Program as presented for adoption 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)

November 11, 2020
(Date)

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Raymond T. Kerwin	X			
David A. Runfeldt				X
Raymond Verdonik	X			
Arthur J. Schmidt	X			
Richard Phelan	X			
Jerry J. Notte				X
Anthony G. Campisi, Jr.	X			
Robert A. Voorman	X			

2020 (2020-2021) AUTHORITY BUDGET

Narrative and Information Section

**2020 (2020-2021) AUTHORITY BUDGET MESSAGE &
ANALYSIS
PEQUANNOCK, LINCOLN PARK AND FAIRFIELD
SEWERAGE AUTHORITY
AUTHORITY BUDGET**

FISCAL YEAR: FROM: DEC. 1, 2020 TO: NOV. 30, 2021

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

1. Complete a brief statement on the 2020/2020-2021 proposed Annual Budget and make comparison to the 2019/2019-2020 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (As shown on budget pages F-2 and F-4 explain the reason for changes for each revenue and appropriation changing more than 10%) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

Total anticipated revenues are up 3.1% over the 2019-2020 adopted budget. Interest revenue is down by 80.6% due to a significant drop in interest rates. Excluding Unrestricted Net Position Utilized, overall expenses are down by \$154,296 or 1.3%. Financial Services, Professional & Office Expenses have decreased by 13%, primarily due to the changing of our lease lines to cellular at significant savings. Energy costs have also decreased by 13.8%, primarily due to lower rates and decreased usage as a result of the new treatment plant improvements.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. (Example Consider New Development projects such as Housing /Commercial projects impact on the Authorities expenses or revenues)

No local/regional impacts are expected.

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

No use of Unrestricted Net Position is anticipated at this time.

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

Net position is being utilized in the capital budget. The Authority reserves funds each year through the operating budget for Renewal and Replacement items. This Renewal and Replacement Reserve is being used in 2021 to fund pumping stations, pipeline and treatment plant projects identified in the Capital Budget.

5. The proposed budget must not reflect an anticipated deficit from 2020/2020-2021 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority 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 in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?

N/A

6. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) if it has been changed since the prior year budget submission and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable. (If no changes to fees or rates indicate (Answer as "Rates Are Staying the Same")

N/A

AUTHORITY CONTACT INFORMATION 2020 (2020-2021)

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

Name of Authority:	Pequannock, Lincoln Park and Fairfield Sewerage Authority		
Federal ID Number:	22-1930339		
Address:	P.O. Box 188		
City, State, Zip:	Lincoln Park	NJ	07035
Phone: (ext.)	973-696-4494	Fax:	973-305-1764

Preparer's Name:	Robert N. Bongiovanni		
Preparer's Address:	P.O. Box 188		
City, State, Zip:	Lincoln Park	NJ	07035
Phone: (ext.)	973-696-4494	Fax:	973-305-1764
E-mail:	tbsa@tbsa.net		

Chief Executive Officer(1)	Robert N. Bongiovanni		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	973-696-4494	Fax:	973-305-1764
E-mail:	tbsa@tbsa.net		

Chief Financial Officer(1)	Robert N. Bongiovanni		
(1) Or person who performs these functions under another Title			
Phone: (ext.)	973-696-4494	Fax:	973-305-1764
E-mail:	tbsa@tbsa.net		

Name of Auditor:	Paul Cuva, CPA, RMA		
Name of Firm:	Wielkots and Company		
Address:	401 Wanaque Ave.		
City, State, Zip:	Pompton Plains	NJ	07442
Phone: (ext.)	973-835-9700 x209	Fax:	973-835-6631
E-mail:	paulcuva@optimum.net		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

PEQUANNOCK, LINCOLN PARK AND FAIRFIELD SEWERAGE AUTHORITY

FISCAL YEAR: FROM: DEC. 1, 2020 TO: NOV. 30, 2021

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

- 1) Provide the number of individuals employed in (Use **Most Recent W-3 Available 2018 or 2019**) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 34
- 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use **Most Recent W-3 Available 2018 or 2019**) Transmittal of Wage and Tax Statements: \$2,304,976.01
- 3) Provide the number of regular voting members of the governing body: 8 (Even if not all commissioners have been appointed (Total Commissioners are either 5 or 7 (Regional Authorities may have more than 7 members) per statute for your Authority)
- 4) Provide the number of alternate voting members of the governing body: 0 (Maximum is 2)
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? Yes 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, 2019 or 2020 deadline has passed 2019 or 2020) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) No If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 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 individuals listed on Page N-4 (2 of 2).**

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

N-3 ATTACHMENT 1

Pequannock, Lincoln Park & Fairfield Sewerage Authority

Response to Authority Informational Questionnaire

Question #5

Thomas Bongiovanni, Authority Engineer, is the son of Robert Bongiovanni, Executive Director.

Question #6

The following TBSA Local Government Officials have not yet filed a Financial Disclosure Statement for 2020:

David Runfeldt

Reason: Unknown

Question #10

An Annual Wage and Salary Guide is prepared each year and approved by the Board. All increases in base pay are subject to review and approval by the Board. Salary surveys are used to help determine compensation for comparable positions in similar facilities. An independent compensation consultant was used one time. Annual increases in pay (excluding promotions) are generally consistent with written employment contracts. Board Member compensation is set by local municipal ordinances and must be approved unanimously.

N-3 ATTACHMENT 2

Pequannock, Lincoln Park & Fairfield Sewerage Authority Response to Authority Informational Questionnaire

Question #11 Meals/Catering

Date	Name	Description	Amount
12/5/19	Plaza Bagels	PRBA Meeting	40.00
12/9/19	Frank's Pizza	Board Meeting	105.85
12/13/19	Maggie's Town Tavern	Employee Holiday Lunch	1,013.57
1/8/20	Frank's Pizza	Board Meeting	87.90
1/15/19	Rare The Steak House	Board Holiday Dinner	\$ 970.00
12/12/20	Frank's Pizza	Board Meeting	105.85
3/11/20	Frank's Pizza	Board Meeting	109.58
	Total		<u>\$ 2,432.75</u>

Question #12 Travel

Date	Name	Description	Amount
12/3/19	Ernest DeGraw	Attend Electric Supply Bid	\$ 98.12
3/9/20	Joseph Gibson	Attend NJWEA Workshop	90.40
3/10/20	Nicholas Stejn	Attend NJWEA Workshop	106.05
3/10-11	Donna Peteja	Attend NJWEA Conference	361.14
3/10-11	Ernest DeGraw	Attend NJWEA Conference	177.60
3/11/20	Patrick Tuohey	Attend NJWEA Conference	83.05
	Total		<u>\$ 916.36</u>

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

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS
PEQUANNOCK, LINCOLN PARK AND FAIRFIELD
SEWERAGE AUTHORITY**

FISCAL YEAR: FROM: DEC. 1, 2020 TO: NOV. 30, 2021

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

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

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

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

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

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

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

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

Reportable compensation: (Use the Most Recent W-2 available 2018 or 2019. The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year. For example, for fiscal years ending December 31, 2020, the most recent W-2 and 1099 should be used 2019 or 2018 (60 days prior to start of budget year is November 1, 2019, with 2018 being the most recent calendar year ended), and for fiscal years ending June 30, 2020, the calendar year 2019 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2019, with 2019 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)

Pequanook, Lincoln Park and Fairfield Sewerage Authority

For the Period December 1, 2020 to November 30, 2021

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

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
	Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body See note below	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1	Raymond Kerwin	Chairman	3 X	X					\$ 3,700	\$	\$	\$	\$ 3,700	Lincoln Park	Councilman	4	\$ 7,161	\$	\$ 10,861
2	Richard Phelan	Vice Chairman	0.5 X	X					3,000	0	0	0	3,000	Pequanook Twp	Councilman	0	6,000	0	9,000
3	Robert Voorman	Treasurer	3 X	X					3,000	0	0	0	3,000	PRBRS	Vice Chairman	2	0	0	3,000
4	Anthony Campisi	Secretary	2 X	X					3,000	0	0	0	3,000	None		0	0	0	3,000
5	Jerry Nott	Board Member	2 X	X					3,000	0	0	0	3,000	None		0	0	0	3,000
6	Arthur Schmidt	Board Member	2 X	X					3,000	0	0	0	3,000	Pequanook Twp	Firefighter	3	599	0	3,599
7	David Runfeldt	Board Member	10 X	X					3,000	0	0	0	3,000	Lincoln Park	Mayor	20	12,000	0	15,000
8	Raymond Verdonik	Board Member	2 X	X					3,000	0	0	0	3,000	PRBRS/Butler	Vice Chair/Pres	6	3,300	0	6,300
9	Robert Bongiovanni	Executive Director	45		X				211,800	0	18,799	18,799	230,599	None			0	0	230,599
10	Ernest DeGraw	Superintendent	45						155,210	0	19,334	19,334	174,544	None			0	0	174,544
11	Thomas Bongiovanni	Engineer	45						148,253	0	33,627	33,627	181,880	None			0	0	181,880
12	Nick Stein	Maint Supervisor	44						114,103	0	26,581	26,581	140,684	None			0	0	140,684
13	Joseph Gibson	Chief Operator	44						110,507	0	9,822	9,822	120,329	None			0	0	120,329
14	Patrick Tuohy	Computer Tech	44						104,004	0	18,977	18,977	122,981	None			0	0	122,981
15	Danna Petaja	Lab Manager	43						102,178	0	9,465	9,465	111,643	None			0	0	111,643
Total:									\$ 970,755	\$	\$	\$ 136,603	\$ 1,107,358				\$ 23,060	\$	\$ 1,136,418

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

Schedule of Health Benefits - Detailed Cost Analysis

Pequannock, Lincoln Park and Fairfield Sewerage Authority
For the Period December 1, 2020 to November 30, 2021

If Not Applicable X this box Below

Annual Cost		# of Covered Members (Medical & Rx)	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx)	Annual Cost per Employee Current Year	Total Prior year Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
# of Covered Members (Medical & Rx)	Estimate per Employee Proposed Budget							
Active Employees - Health Benefits - Annual Cost								
Single Coverage	7	\$ 12,726	\$ 89,082	7	\$ 11,066	\$ 77,462	\$ 11,620	15.0%
Parent & Child	1	22,779	22,779	1	19,808	19,808	2,971	15.0%
Employee & Spouse (or Partner)	10	25,452	254,520	10	22,132	221,320	33,200	15.0%
Family	9	35,505	319,545	7	30,874	216,118	103,427	47.9%
Employee Cost Sharing Contribution (enter as negative -)			(120,570)			(97,077)	(23,493)	24.2%
Subtotal	27		565,356	25		437,631	127,725	29.2%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage	1	8,400	8,400	1	8,400	8,400	-	#DIV/0!
Parent & Child	2	8,400	16,800	2	8,400	16,800	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	3		25,200	3		25,200	-	0.0%
GRAND TOTAL		30	\$ 590,556	28		\$ 462,831	\$ 127,725	27.6%

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

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

Yes

Yes

No

No

Yes	Yes or No
Yes	Yes or No

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

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

Schedule of Accumulated Liability for Compensated Absences

Pequannock, Lincoln Park and Fairfield Sewerage Authority

For the Period

December 1, 2020

to

November 30, 2021

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

X Box if Authority has no Compensated Absences

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Robert Bongiovanni	180	\$ 73,466			X
Ernest DeGraw	341.5	47,901		X	
Diane Tresca	14	2,723		X	
Karen Napolitano	51	4,349		X	
Lorraine Ciampa	37.5	3,386		X	
Thomas Bongiovanni	23.5	7,166		X	
Donna Peteja	135	25,030		X	
Kimberly Marquez	14.5	2,856		X	
Nicholas Stein	208	35,147		X	
Richard Walter	51.5	13,182		X	
Roger Schuch	162	16,548	X		
Joseph Selvaggi	18	2,828	X		
Hector Cadavid	21	1,386	X		
Michael Nix	24.5	891	X		
Total liability for accumulated compensated absences at beginning of current year		\$ 236,859			

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

Schedule of Accumulated Liability for Compensated Absences

Pequannock, Lincoln Park and Fairfield Sewerage Authority
For the Period December 1, 2020 to November 30, 2021

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	
Gregory Daly	119	\$ 18,839		X		
Gerald DeBonte	158.5	18,824	X			
Joseph Gibson	179	33,505		X		
Patrick Tuohey	212	31,687		X		
Richard Eickhoff	209	18,926		X		
Robert Villanova	176.5	9,074	X			
Leonardo Menna	160	14,048	X			
Stephen Sussmann	17	2,817	X			
Jason Tillery	128	21,402		X		
Tyler Mrocka	32	1,616	X			
Paul Fertek	21.5	1,686	X			
Total Page 1		236,860				
Total liability for accumulated compensated absences at beginning of current year		\$ 409,284				

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

Pequannock, Lincoln Park and Fairfield Sewerage Authority

November 30, 2021

December 1, 2020

For the Period

X

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

[illegible]

2020 (2020-2021) AUTHORITY BUDGET

Financial Schedules Section

SUMMARY

Pequannock, Lincoln Park and Fairfield Sewerage Authority
For the Period December 1, 2020 to November 30, 2021

	FY 2021 Proposed Budget						FY 2020 Adopted Budget	Total All Operations	All Operations	All Operations	% Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Operation											
	Operation #1	#2	N/A	N/A	N/A	N/A						
REVENUES												
Total Operating Revenues	\$ 11,642,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,642,554	\$ 11,224,350	\$ 418,204	3.7%		
Total Non-Operating Revenues	17,500	-	-	-	-	-	17,500	90,000	(72,500)	-80.6%		
Total Anticipated Revenues	11,660,054	-	-	-	-	-	11,660,054	11,314,350	345,704	3.1%		
APPROPRIATIONS												
Total Administration	890,800	-	-	-	-	-	890,800	916,800	(26,000)	-2.8%		
Total Cost of Providing Services	6,326,880	-	-	-	-	-	6,326,880	6,503,480	(176,600)	-2.7%		
Total Principal Payments on Debt Service in Lieu of Depreciation	1,906,567	-	-	-	-	-	1,906,567	1,867,104	39,463	2.1%		
Total Operating Appropriations	9,124,247	-	-	-	-	-	9,124,247	9,287,384	(163,137)	-1.8%		
Total Interest Payments on Debt	352,042	-	-	-	-	-	352,042	380,592	(28,550)	-7.5%		
Total Other Non-Operating Appropriations	2,183,765	-	-	-	-	-	2,183,765	2,146,374	37,391	1.7%		
Total Non-Operating Appropriations	2,535,807	-	-	-	-	-	2,535,807	2,526,966	8,841	0.3%		
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!		
Total Appropriations and Accumulated Deficit	11,660,054	-	-	-	-	-	11,660,054	11,814,350	(154,296)	-1.3%		
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	500,000	(500,000)	-100.0%		
Net Total Appropriations	11,660,054	-	-	-	-	-	11,660,054	11,314,350	345,704	3.1%		
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		

Revenue Schedule

Pequannock, Lincoln Park and Fairfield Sewerage Authority
December 1, 2020 to November 30, 2021

For the Period

FY 2021 Proposed Budget							FY 2020 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Operation #1	Operation #2	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES									
Service Charges									
Residential						\$	\$	\$	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental	11,598,054					11,598,054	11,181,850	416,204	3.7%
Other						-	-	-	#DIV/0!
Total Service Charges	11,598,054	-	-	-	-	11,598,054	11,181,850	416,204	3.7%
Connection Fees									
Residential						-	-	-	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees		-	-	-	-	-	-	-	#DIV/0!
Parking Fees									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Parking Fees		-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)									
Miscellaneous	500					500	500	-	0.0%
Industrial Permits	44,000					44,000	42,000	2,000	4.8%
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Type In (Grant, Other Rev)						-	-	-	#DIV/0!
Total Other Revenue	44,500	-	-	-	-	44,500	42,500	2,000	4.7%
Total Operating Revenues	11,642,554	-	-	-	-	11,642,554	11,224,350	418,204	3.7%
NON-OPERATING REVENUES									
Other Non-Operating Revenues (List)									
Type In						-	-	-	#DIV/0!
Type In						-	-	-	#DIV/0!
Type In						-	-	-	#DIV/0!
Type In						-	-	-	#DIV/0!
Type In						-	-	-	#DIV/0!
Type In						-	-	-	#DIV/0!
Total Other Non-Operating Revenue		-	-	-	-	-	-	-	#DIV/0!
Interest on Investments & Deposits (List)									
Interest Earned	17,500					17,500	90,000	(72,500)	-80.6%
Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Interest	17,500	-	-	-	-	17,500	90,000	(72,500)	-80.6%
Total Non-Operating Revenues	17,500	-	-	-	-	17,500	90,000	(72,500)	-80.6%
TOTAL ANTICIPATED REVENUES	\$ 11,660,054	\$ -	\$ -	\$ -	\$ -	\$ 11,660,054	\$ 11,314,350	\$ 345,704	3.1%

Prior Year Adopted Revenue Schedule

Pequannock, Lincoln Park and Fairfield Sewerage Authority

	FY 2020 Adopted Budget					
	Operation					Total All
	Operation #1	#2	N/A	N/A	N/A	Operations
OPERATING REVENUES						
<i>Service Charges</i>						
Residential						\$ -
Business/Commercial						-
Industrial						-
Intergovernmental	11,181,850					11,181,850
Other						-
Total Service Charges	11,181,850	-	-	-	-	11,181,850
<i>Connection Fees</i>						
Residential						-
Business/Commercial						-
Industrial						-
Intergovernmental						-
Other						-
Total Connection Fees	-	-	-	-	-	-
<i>Parking Fees</i>						
Meters						-
Permits						-
Fines/Penalties						-
Other						-
Total Parking Fees	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>						
Miscellaneous	500					500
Industrial Permits	42,000					42,000
Type in (Grant, Other Rev)						-
Type in (Grant, Other Rev)						-
Type in (Grant, Other Rev)						-
Type in (Grant, Other Rev)						-
Type in (Grant, Other Rev)						-
Type in (Grant, Other Rev)						-
Type in (Grant, Other Rev)						-
Type in (Grant, Other Rev)						-
Total Other Revenue	42,500	-	-	-	-	42,500
Total Operating Revenues	11,224,350	-	-	-	-	11,224,350
NON-OPERATING REVENUES						
<i>Other Non-Operating Revenues (List)</i>						
Type in						-
Type in						-
Type in						-
Type in						-
Type in						-
<i>Other Non-Operating Revenues</i>						
Interest on Investments & Deposits						-
Interest Earned	90,000					90,000
Penalties						-
Other						-
Total Interest	90,000	-	-	-	-	90,000
Total Non-Operating Revenues	90,000	-	-	-	-	90,000
TOTAL ANTICIPATED REVENUES	\$ 11,314,350	\$ -	\$ -	\$ -	\$ -	\$ 11,314,350

Appropriations Schedule

Pequannock, Lincoln Park and Fairfield Sewerage Authority
For the Period December 1, 2020 to November 30, 2021

	FY 2021 Proposed Budget						FY 2020 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Operation #1	Operation #2	N/A	N/A	N/A	N/A	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 468,200						\$ 468,200	\$ 458,300	\$ 9,900 2.2%
Fringe Benefits	227,700						227,700	234,500	(6,800) -2.9%
Total Administration - Personnel	695,900						695,900	692,800	3,100 0.4%
<i>Administration - Other (List)</i>									
Financial Svcs, Professional & Office Exp	194,900						194,900	224,000	(29,100) -13.0%
Type in Description									#DIV/0!
Type in Description									#DIV/0!
Type in Description									#DIV/0!
Miscellaneous Administration*									#DIV/0!
Total Administration - Other	194,900						194,900	224,000	(29,100) -13.0%
Total Administration	890,800						890,800	916,800	(26,000) -2.8%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	2,092,180						2,092,180	2,092,880	(700) 0.0%
Fringe Benefits	853,200						853,200	901,200	(48,000) -5.3%
Total COPS - Personnel	2,945,380						2,945,380	2,994,080	(48,700) -1.6%
<i>Cost of Providing Services - Other (List)</i>									
Energy	1,059,300						1,059,300	1,228,500	(169,200) -13.8%
Chemicals, Equip/Maintenance/Repairs, Contracted Services, State Requirements	2,322,200						2,322,200	2,280,900	41,300 1.8%
Type in Description									#DIV/0!
Miscellaneous COPS*									#DIV/0!
Total COPS - Other	3,381,500						3,381,500	3,509,400	(127,900) -3.6%
Total Cost of Providing Services	6,326,880						6,326,880	6,503,480	(176,600) -2.7%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,906,567						1,906,567	1,867,104	39,463 2.1%
Total Operating Appropriations	9,124,247						9,124,247	9,287,384	(163,137) -1.8%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt	352,042						352,042	380,592	(28,550) -7.5%
Operations & Maintenance Reserve									#DIV/0!
Renewal & Replacement Reserve	1,283,765						1,283,765	1,246,374	37,391 3.0%
Municipality/County Appropriation									#DIV/0!
Other Reserves	900,000						900,000	900,000	
Total Non-Operating Appropriations	2,535,807						2,535,807	2,526,966	8,841 0.3%
TOTAL APPROPRIATIONS	11,660,054						11,660,054	11,814,350	(154,296) -1.3%
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	11,660,054						11,660,054	11,814,350	(154,296) -1.3%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation									#DIV/0!
Other							500,000	(500,000)	-100.0%
Total Unrestricted Net Position Utilized							500,000	(500,000)	-100.0%
TOTAL NET APPROPRIATIONS	\$ 11,660,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,660,054	\$ 11,314,350	\$ 345,704 3.1%

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 456,212.35 \$ - \$ - \$ - \$ - \$ - \$ - \$ 456,212.35

Prior Year Adopted Appropriations Schedule

Pequanock, Lincoln Park and Fairfield Sewerage Authority

	FY 2020 Adopted Budget						Total All Operations
	Operation #1	Operation #2	N/A	N/A	N/A	N/A	
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 458,300						\$ 458,300
Fringe Benefits	234,500						234,500
Total Administration - Personnel	692,800	-	-	-	-	-	692,800
<i>Administration - Other (List)</i>							
Financial Svcs, Professional & Office Exp	224,000						224,000
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	224,000	-	-	-	-	-	224,000
Total Administration	916,800	-	-	-	-	-	916,800
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	2,092,880						2,092,880
Fringe Benefits	901,200						901,200
Total COPS - Personnel	2,994,080	-	-	-	-	-	2,994,080
<i>Cost of Providing Services - Other (List)</i>							
Energy	1,228,500						1,228,500
Chemicals, Equip/Maintenance/Repairs, Contracted Services, State Requirements	2,280,900						2,280,900
Type In Description							-
Miscellaneous COPS*							-
Total COPS - Other	3,509,400	-	-	-	-	-	3,509,400
Total Cost of Providing Services	6,503,480	-	-	-	-	-	6,503,480
Total Principal Payments on Debt Service in Lieu of Depreciation	1,867,104	-	-	-	-	-	1,867,104
Total Operating Appropriations	9,287,384	-	-	-	-	-	9,287,384
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	380,592	-	-	-	-	-	380,592
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	1,246,374						1,246,374
Municipality/County Appropriation							-
Other Reserves	900,000						900,000
Total Non-Operating Appropriations	2,526,966	-	-	-	-	-	2,526,966
TOTAL APPROPRIATIONS	11,814,350	-	-	-	-	-	11,814,350
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	11,814,350	-	-	-	-	-	11,814,350
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation							-
Other	500,000						500,000
Total Unrestricted Net Position Utilized	500,000	-	-	-	-	-	500,000
TOTAL NET APPROPRIATIONS	\$ 11,314,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,314,350

* 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 \$ 464,369.20 \$ - \$ - \$ - \$ - \$ - \$ - \$ 464,369.20

Debt Service Schedule - Principal

Pequannock, Lincoln Park and Fairfield Sewerage Authority

If Authority has no debt X this box

	Adopted Budget Year 2020	Proposed Budget Year 2021	Fiscal Year Ending in					Thereafter	Total Principal Outstanding
			2022	2023	2024	2025	2026		
Operation #1									
Series 2015 (NJETT)	\$ 1,048,160	\$ 1,063,160	\$ 1,073,160	\$ 1,088,160	\$ 1,103,160	\$ 1,118,160	\$ 1,133,160	\$ 9,660,281	\$ 16,239,241
Series 2010 (NJETT)	293,788	301,788	302,788	306,788	312,788	321,788	326,788	1,132,430	3,005,158
Series 2006 (NJETT)	525,156	541,619	549,178	564,291	563,246	591,129	534,596	-	3,344,159
Type in Issue Name									
Total Principal	1,867,104	1,906,567	1,925,126	1,959,239	1,979,194	2,031,077	1,994,644	10,792,711	22,588,558
Operation #2									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
N/A									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Type in Issue Name									
Total Principal									
TOTAL PRINCIPAL ALL OPERATIONS	\$ 1,867,104	\$ 1,906,567	\$ 1,925,126	\$ 1,959,239	\$ 1,979,194	\$ 2,031,077	\$ 1,994,644	\$ 10,792,711	\$ 22,588,558

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

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

Net Position Reconciliation

Pequannock, Lincoln Park and Fairfield Sewerage Authority

For the Period December 1, 2020 to November 30, 2021

FY 2021 Proposed Budget

	Operation #1	Operation #2	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 52,116,762						\$ 52,116,762
Less: Invested in Capital Assets, Net of Related Debt (1)	37,946,654						37,946,654
Less: Restricted for Debt Service Reserve (1)							
Less: Other Restricted Net Position (1)	82,235						82,235
Total Unrestricted Net Position (1)	14,087,873						14,087,873
Less: Designated for Non-Operating Improvements & Repairs							
Less: Designated for Rate Stabilization							
Less: Other Designated by Resolution							
Plus: Accrued Unfunded Pension Liability (1)	12,540,224						12,540,224
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	6,079,630						6,079,630
Plus: Estimated Income (Loss) on Current Year Operations (2)	993,495						993,495
Plus: Other Adjustments (attach schedule)	1,160,000						1,160,000
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	9,780,774						9,780,774
Unrestricted Net Position Utilized to Balance Proposed Budget							
Unrestricted Net Position Utilized in Proposed Capital Budget	426,235						426,235
Appropriation to Municipality/County (3)							
Total Unrestricted Net Position Utilized in Proposed Budget	426,235						426,235
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 9,354,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,354,539

- (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 \$ 456,212 \$ - \$ - \$ - \$ - \$ - \$ 456,212
- (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.

2020 (2020-2021)

PEQUANNOCK, LINCOLN PARK AND FAIRFIELD
SEWERAGE AUTHORITY

AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2020 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

PEQUANNOCK, LINCOLN PARK AND FAIRFIELD SEWERAGE AUTHORITY

FISCAL YEAR: FROM: DEC. 1, 2020 TO: NOV. 30, 2021

☒ **enter X to the left if this paragraph is applicable**

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 Pequannock, Lincoln Park and Fairfield Sewerage Authority, on the 9th day of September, 2020.

OR

☐ **enter X to the left if this paragraph is applicable**

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:	<i>Karen Napolitano</i>		
Name:	Karen Napolitano		
Title:	Secretary to the Board		
Address:	P.O. Box 188, Lincoln Park, NJ 07035		
Phone Number:	973-696-4494	Fax Number:	973-305-1764
E-mail address	knapolitano@tbsa.net		

2020 (2020-2021) CAPITAL BUDGET/PROGRAM MESSAGE

Pequannock, Lincoln Park and Fairfield Sewerage Authority

FISCAL YEAR: FROM: DEC. 1, 2020 TO: NOV. 30, 2021

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (This may include the governing body or certain officials such as planning boards, Construction Code Officials) as to these Projects?

The Capital Budget will be submitted to the Participants following initial approval by the Authority.

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?

The annual Consulting Engineer's Report was used to develop the Capital Budget.

3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

An assessment of Renewal and Replacement (R&R) needs of equipment projected over a 25 year period has been employed since the original construction of TBSA Facilities (1979). A corresponding R&R Fund has been developed to provide funding for those needs over the same planning period. The R&R Fund evaluation was last updated in 2004 and a new 25 year schedule is in effect through 2030. Also, the Authority has completed the TBSA Master Plan for Capital Improvements (Oct. 2009) which forms the basis for determining the major capital projects. In addition, we had completed the NJ 2012 Clean Watershed Needs Survey which provides a rough estimate of costs over a 20 year planning period.

4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the debt service for the Debt Authorizations (Example Rate Increases Funding or Other sources)

For the current budget year all capital projects will be funded by a combination of existing construction funds, R&R reserves, and additional debt authorization through the New Jersey IBank, which will be funded by Participant payments.

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

None

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

None

Proposed Capital Budget

Pequannock, Lincoln Park and Fairfield Sewerage Authority

For the Period December 1, 2020

to

November 30, 2021

		<i>Funding Sources</i>				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Operation #1						
Pumping Station Projects	\$ 370,000	\$ -	\$ 170,000	\$ 200,000	\$ -	\$ -
Pipeline Projects	600,000	-	600,000	-	-	-
Treatment Plant Projects	1,610,000	426,235	513,765	600,000	-	70,000
Type in Description	-	-	-	-	-	-
Total	2,580,000	426,235	1,283,765	800,000	-	70,000
Operation #2						
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	-					
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Type in Description	-					
Total	-	-	-	-	-	-
N/A						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 2,580,000	\$ 426,235	\$ 1,283,765	\$ 800,000	\$ -	\$ 70,000

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

Pequannock, Lincoln Park and Fairfield Sewerage Authority
For the Period December 1, 2020 to November 30, 2021

Fiscal Year Beginning In

	Estimated Total Cost	Current Budget Year 2021	2022	2023	2024	2025	2026
Operation #1							
Pumping Station Projects	\$ 3,380,000	\$ 370,000	\$ 2,100,000	\$ 480,000	\$ 300,000	\$ 50,000	\$ 80,000
Pipeline Projects	10,985,000	600,000	125,000	25,000	125,000	4,025,000	6,085,000
Treatment Plant Projects	16,670,000	1,610,000	3,295,000	4,275,000	4,645,000	2,000,000	845,000
Type In Description							
Total	31,035,000	2,580,000	5,520,000	4,780,000	5,070,000	6,075,000	7,010,000
Operation #2							
Type In Description							
Type In Description							
Type In Description							
Type In Description							
Total							
N/A							
Type In Description							
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Type In Description							
Total							
N/A							
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Type In Description							
Type In Description							
Total							
TOTAL	\$ 31,035,000	\$ 2,580,000	\$ 5,520,000	\$ 4,780,000	\$ 5,070,000	\$ 6,075,000	\$ 7,010,000

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

Pequannock, Lincoln Park and Fairfield Sewerage Authority

For the Period December 1, 2020

to

November 30, 2021

		Funding Sources					
		Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Operation #1							
Pumping Station Projects	\$ 3,380,000	\$ -	\$ 1,380,000	\$ 2,000,000	\$ -	\$ -	
Pipeline Projects	10,985,000	-	935,000	10,050,000	-	-	
Treatment Plant Projects	16,670,000	426,235	5,623,765	8,200,000	-	2,420,000	
Type in Description	-						
Total	31,035,000	426,235	7,938,765	20,250,000	-	2,420,000	
Operation #2							
Type in Description	-						
Type in Description	-						
Type in Description	-						
Type in Description	-						
Total	-						
N/A							
Type in Description	-						
Type in Description	-						
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Total	-						
N/A							
Type in Description	-						
Type in Description	-						
Type in Description	-						
Type in Description	-						
Total	-						
TOTAL		\$ 31,035,000	\$ 426,235	\$ 7,938,765	\$ 20,250,000	\$ -	\$ 2,420,000
Total 5 Year Plan per CB-4		\$ 31,035,000					
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.