

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION
TRENTON, N.J.

PEQUANNOCK, LINCOLN PARK AND FAIRFIELD SEWERAGE AUTHORITY

Budget Resolution 20-081 to amend the 2021 Budget

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.A.C. 5:31-2.8.

Department of Community Affairs
Division of Local Government Services

By Paul D. Ewert

Paul D. Ewert, CPA, RMA

Supervising Municipal Finance Auditor

For: Jacquelyn Suarez -Director of the Division of Local
Government Services

February 9, 2021

Attachments

RECEIVED

FEB 16 2021

TBSA

RESOLUTION #20-081

**FY 2021 BUDGET – AMENDMENT NO. 1
REQUEST FOR CHANGE IN TITLE, TEXT OR AMOUNT
OF APPROPRIATION PURSUANT TO N.J.A.C. 5:31-2.8**

WHEREAS, N.J.A.C. 5:31-2.8 provides that the Director of the Division of Local Government Services may, at the request of, or with the consent of, the governing body of an Authority or District, make such correction of the title, text or amount of any appropriation appearing in the budget as may be necessary to make said item of appropriation available for the purpose or purposes required for the needs of any such Authority or District;

NOW THEREFORE, Be It Resolved that in accordance with the provisions of N.J.A.C. 5:31-2.8, the Pequannock, Lincoln Park and Fairfield Sewerage Authority hereby requests the Director of the Division of Local Government Services to make the following corrections in the budget for the year 2021

1. Increase the Appropriations for "Unrestricted Net Position Utilized - Other" category, on page F-4 as follows:

From: \$ 0

To: \$ 500,000

2. Decrease the Operating Revenues for the "Services Charges - Intergovernmental" category on page F-2 as follows:


From: \$ 11,598,054

To: \$ 11,098,054

BE IT FURTHER RESOLVED that the foregoing correction is, in the opinion of the governing body, warranted and authorized by the statute above referred to, and is necessary for the orderly operation of the Authority for the reasons hereinafter set forth:

1. The \$500,000 increase in Appropriations is being made from available surplus funds and will facilitate a reduction in annual charges.

2. The \$500,000 decrease in Revenues is a result of end of year credits and adjustments of FY 2020 user charges and refunds of surplus funds that will be credited in FY 2021.


(Secretary's Signature)

December 9, 2020
(Date)

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

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		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Operation #2		N/A		N/A		N/A		Total All Operations		Total All Operations			
	Operation #1													
REVENUES														
Total Operating Revenues	\$ 11,142,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,142,554	\$ -	\$ -	\$ 11,224,350	\$ (81,796)	-0.7%
Total Non-Operating Revenues	17,500	-	-	-	-	-	-	-	17,500	-	-	90,000	(72,500)	-80.6%
Total Anticipated Revenues	11,160,054	-	-	-	-	-	-	-	11,160,054	-	-	11,314,350	(154,296)	-1.4%
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	-	-	500,000	-	0.0%
Net Total Appropriations	11,160,054	-	-	-	-	-	-	-	11,160,054	-	-	11,314,350	(154,296)	-1.4%
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									
<i>Service Charges</i>									
Residential						\$ -	\$ -	\$ -	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental	11,098,054					11,098,054	11,181,850	(83,796)	-0.7%
Other						-	-	-	#DIV/0!
Total Service Charges	11,098,054					11,098,054	11,181,850	(83,796)	-0.7%
<i>Connection Fees</i>									
Residential						-	-	-	#DIV/0!
Business/Commercial						-	-	-	#DIV/0!
Industrial						-	-	-	#DIV/0!
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees						-	-	-	#DIV/0!
<i>Parking Fees</i>									
Meters						-	-	-	#DIV/0!
Permits						-	-	-	#DIV/0!
Fines/Penalties						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Parking Fees						-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>									
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	11,142,554					11,142,554	11,224,350	(81,796)	-0.7%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
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!
<i>Interest on Investments & Deposits (List)</i>									
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	\$ 11,160,054	\$ -	\$ -	\$ -	\$ -	\$ 11,160,054	\$ 11,314,350	\$ (154,296)	-1.4%

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					Total All	Total All	All Operations	All Operations
	Operation #1	#2	N/A	N/A	N/A	N/A	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,									#DIV/0!
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%
<i>Total Principal Payments on Debt Service in Lieu of Depreciation</i>									
	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	-	0.0%
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	500,000	-	0.0%
Total Unrestricted Net Position Utilized	500,000					500,000	500,000	-	0.0%
TOTAL NET APPROPRIATIONS	\$ 11,160,054	\$ -	\$ -	\$ -	\$ -	\$ 11,160,054	\$ 11,314,350	\$ (154,296)	-1.4%

* 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