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LOCAL GOVT SERVICES

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# Linden Roselle Sewerage Authority Budget

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Division of Local Government Services



# **2016 AUTHORITY BUDGET**

## **Certification Section**



2016

**LINDEN ROSELLE SEWERAGE  
AUTHORITY BUDGET**

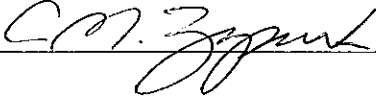
**FISCAL YEAR: FROM January 1, 2016 TO December 31, 2016**

**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.*

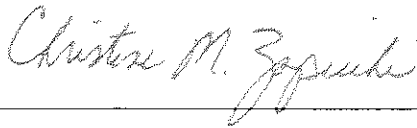
*State of New Jersey  
Department of Community Affairs  
Director of the Division of Local Government Services*

By:  Date: 11/20/15

**CERTIFICATION OF ADOPTED BUDGET**

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

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

By:  Date: 11/26/16



# 2016 PREPARER'S CERTIFICATION

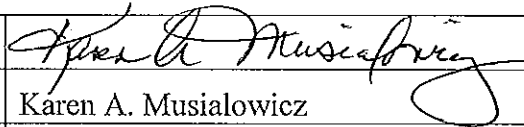
## LINDEN ROSELLE SEWERAGE

### AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016

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:	Karen A. Musialowicz		
Title:	Finance Manager		
Address:	5005 South Wood Ave Linden NJ 07036		
Phone Number:	908-862-7100	Fax Number:	908-474-8685
E-mail address	kmusialowicz@lrsanj.org		





# 2016 APPROVAL CERTIFICATION

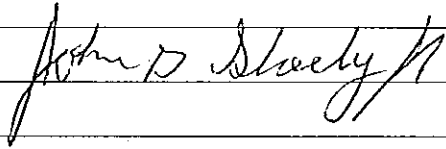
## LINDEN ROSELLE SEWERAGE

### AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016

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 Linden Roselle Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on the 28th day of October, 2015.

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:	John D. Sheehy		
Title:	Secretary		
Address:	5005 South Wood Ave. Linden, NJ 07036		
Phone Number:	908-862-7100	Fax Number:	908-474-8685
E-mail address	kmusialowicz@lrsanj.org		



# INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	LRSANJ.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. 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
- ☒ Commencing with 2013, the budgets for the current fiscal year and immediately preceding two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ☒ Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- ☒ The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the authority to the interests of the residents within the authority's service area or jurisdiction
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time, date, location and agenda of each meeting
- ☒ 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 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.

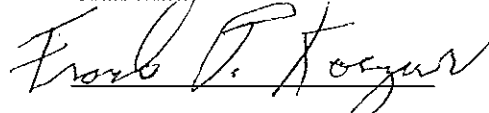
Name of Officer Certifying compliance

Title of Officer Certifying compliance

Signature

Frank P. Koczur

Chairman





# 2016 AUTHORITY BUDGET RESOLUTION #56-15

## LINDEN ROSELLE SEWERAGE AUTHORITY

FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016

WHEREAS, the Annual Budget and Capital Budget for the Linden Roselle Sewerage Authority for the fiscal year beginning, January 1, 2016 and ending, December 31, 2016 has been presented before the governing body of the Linden Roselle Sewerage Authority at its open public meeting of October 28, 2015; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$9,502,124.00, Total Appropriations, including any Accumulated Deficit if any, of \$ 10,102,124.00 and Total Unrestricted Net Position utilized of \$600,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,360,095.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

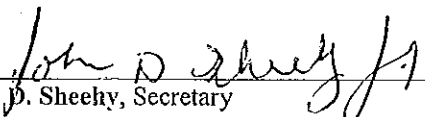
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 Linden Roselle Sewerage Authority, at an open public meeting held on October 28, 2015 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the Linden Roselle Sewerage Authority for the fiscal year beginning, January 1, 2016 and ending, December 31, 2016 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 Linden Roselle Sewerage Authority will consider the Annual Budget and Capital Budget/Program for adoption on December 16, 2016.

  
John D. Sheehy, Secretary

October 28, 2015

Governing Body  
Member:

Recorded Vote

	Aye	Nay	Abstain	Absent
Frank P. Koczur	✓			
John Hreha	✓			
John D. Sheehy	✓			
Edward Mikolajczyk	✓			
Jamel C. Holley	✓			
Robert Sadowski				✓



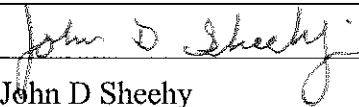
**2016 ADOPTION CERTIFICATION**

**LINDEN ROSELLE SEWERAGE AUTHORITY**

**AUTHORITY BUDGET**

**FISCAL YEAR:    FROM:    January 1, 2016    TO:    December 31, 2016**

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 Linden Roselle Sewerage Authority, pursuant to N.J.A.C. 5:31-2.3, on the 16th day of, December, 2015.

Officer's Signature:			
Name:	John D Sheehy		
Title:	Secretary		
Address:	5005 South Wood Ave., Linden NJ 07036		
Phone Number:	908-862-7100	Fax Number:	908-474-8685
E-mail address	kmusialowicz@lrsanj.org		





# 2016 ADOPTED BUDGET RESOLUTION # 60-15

## LINDEN ROSELLE SEWERAGE AUTHORITY

**FISCAL YEAR:**     **FROM:** January 1, 2016     **TO:** December 31, 2016

WHEREAS, the Annual Budget and Capital Budget/Program for the Linden Roselle Sewerage Authority for the fiscal year beginning January 1, 2016 and ending, December 31, 2016 has been presented for adoption before the governing body of the Linden Roselle Sewerage Authority at its open public meeting of December 16, 2015; and

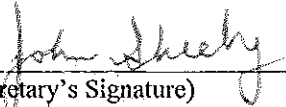
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 9,502,124.00, Total Appropriations, including any Accumulated Deficit, if any, of \$10,102,124.00 and Total Unrestricted Net Position utilized of \$600,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$2,360,095.00 and Total Unrestricted Net Position planned to be utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of Linden Roselle Sewerage Authority, at an open public meeting held on December 16, 2015 that the Annual Budget and Capital Budget/Program of the Linden Roselle Sewerage Authority for the fiscal year beginning, January 1, 2016 and, ending, December 31, 2016 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)

December 16, 2015

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
Frank P. Koczur	✓			
John Hreha	✓			
John D. Sheehy	✓			
Edward Mikolajczyk	✓			
Jamel C. Holley	✓			
Robert Sadowski				—



# 2016 AUTHORITY BUDGET MESSAGE & ANALYSIS

## LINDEN ROSELLE SEWERAGE AUTHORITY

### BUDGET

FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016

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

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 adopted budget for each operation. Explain any variances over +/-10% for each line item by operation. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item. For example, if anticipated service charges have increased 15% due to an increase in rates, provide a copy of the resolution authorizing the rate increase. **See above**
2. Complete a brief statement on the impact the proposed Annual Budget will have on Anticipated Revenues, especially service charges and on the general purpose/component unit financial statements. Explain significant increases or decreases, if any. An increase or decrease is considered significant if it is over +/-10% from the current year adopted budget. **See above**
3. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Budget/Program. **N/A**
4. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget, i.e. rate stabilization, debt service reduction, to balance the budget, etc. If the Authority's budget anticipates a use of Unrestricted Net Position, this question must be answered. **Surplus funds are being used in this proposed Budget to stabilize our rates and insure no increase for 2016.**
5. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or a shared service and explain the reason for the transfer (i.e.: to balance the County/Municipality budget, etc.). **N/A**
6. The proposed budget must not reflect an anticipated deficit from 2016 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. **N/A**
7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) 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. **See Attached 2015 Rate Resolution**
8. Attach a copy of the Authority's most recent Annual Operating Data submission to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) under the Authority's Continuing Disclosure Agreements for any debt issuances outstanding. Examples of Annual Operating Data may include sewer and water billings; parking rents and collections; number of customers; number of available parking spaces; etc. See Local Finance Notice 2014-9 for more information. **N/A**



# 2016 AUTHORITY BUDGET

## Narrative and Information Section

The 2016 Budget reflects an overall increase of \$32k or 0.32%, from the 2015 Amended Budget. This consists of a 3% increase or \$225K in the O&M Costs along with a 12% reduction or (\$192k) in Net Debt Service.

A. Employment: The 2016 Budget includes salary increases of 4% consisting of 2.5% for Union including step increases and 2% for Non-union. The current Union Contract ends in 2015 and depending upon the outcome of union negotiations, these estimates may or may not cover the new 2016 contract amounts. Benefits for the year of 2016 are estimated to increase approximately 11%. This is due to a combination of the expected increase in Health Benefit costs and increased retiree participants.

Overall Employment Costs reflect an increase of 6% or \$289K.

B. Administration: Overall administration costs are down by 7% due to decreased expected professional fees.

C. Insurance: The estimates for the 2016 insurance expenses have been obtained from Michael Hill our insurance consultant, based on current expense amounts and the insurance market climate reflecting an increase of 16%.

D. Operations, Maintenance & Monitoring: All areas have been closely assessed resulting in an overall reduction of 6% of estimated budget amounts. The most significant line item of reduction is Hi Tension Power (\$167k) which is a result of the lower rates in our new contract which began in June 2015 and will expire June 2017. The areas of increase are chemicals due to needing sodium hypochlorite for process control and lab supplies to fulfill the PCB study required by the NPDES permit.

Overall the total Operations, Maintenance & Monitoring Costs are reduced 6% or \$108K for the 2016 budget year.

E. Disposal Costs: Costs are estimated to increase a modest 4% over the 2015 Budget amount due to the new disposal contract.

F. Environmental Compliance Costs: We are expecting to have a 10K or 6% reduction in this area for 2016 mainly due to reduced Air Emissions Compliance costs and less required spending on Plant Safety Supplies.



**CHART 1** THE LINDEN ROSELLE SEWERAGE AUTHORITY  
2016 BUDGET  
SUMMARY - OPERATING AND MAINTENANCE COSTS

O & M COSTS		AMENDED 2014 BUDGET	AMENDED 2015 BUDGET	2016 BUDGET	INCREASE (DECREASE) 2015/16	CHANGE AS A PERCENT
I.	CONTROLLABLE COSTS					
A.	EMPLOYMENT	2,789,024	2,803,463	2,907,562	104,099	3.71%
	SALARIES					
	OVERTIME/PREMIUM TIME	121,750	147,670	146,475	-1,195	-0.81%
	BENEFITS	2,910,774	2,951,133	3,054,037	102,904	3.49%
	Subtotal:	1,715,490	1,703,800	1,890,000	186,200	10.93%
	TOTAL EMPLOYMENT COSTS	4,626,264	4,654,933	4,944,037	289,104	6.21%
B.	ADMINISTRATION					
	OFFICE EXPENSE	81,500	85,000	88,800	3,800	4.47%
	TRUSTEE FEES	3,000	4,000	4,000	0	0.00%
	PROFESSIONAL FEES	475,700	330,700	298,700	-32,000	-9.68%
	TOTAL ADMINISTRATION COSTS	560,200	419,700	391,500	-28,200	-6.72%
C.	INSURANCE	200,571	223,000	258,625	35,625	15.98%
D.	OPERATIONS, MAINTENANCE, & MONITORING COSTS					
	HI TENSION POWER	1,047,342	1,189,933	1,022,500	-167,433	-14.07%
	OPER. CHEMICAL & SUPPLIES	184,277	184,626	217,913	33,287	18.03%
	UTIL. FUELS, LUBES & GAS	158,000	163,000	168,000	5,000	3.07%
	MAINT. PARTS & SUPPLIES	155,000	163,000	165,000	2,000	1.23%
	MAINT. CONTRACT SERVICES	71,000	70,000	70,000	0	0.00%
	MONITORING CONTRACT SERV.	16,500	13,220	19,900	6,680	50.53%
	LAB & MONITORING SUPPLIES	40,550	57,200	69,080	11,880	20.77%
	TOTAL OPER., MAINT. & MONITORING COSTS	1,672,769	1,840,979	1,732,393	-108,586	-5.90%
E.	DISPOSAL COSTS	1,188,500	1,003,955	1,045,860	41,905	4.17%
F.	DIRECT CHARGES TO LINDEN NON-MAJORS	50,000	52,000	57,000	5,000	9.62%
II.	ENVIRONMENTAL COMPLIANCE COSTS					
A.	TREATMENT WORKS EER	172,000	159,500	149,500	-10,000	-6.27%
B.	SLUDGE ENV. ENFORCEMENT	11,500	7,800	7,600	-200	-2.56%
	NET TREATMENT WORKS ERR	183,500	167,300	157,100	-10,200	-6.10%
III.	CONTINGENCY	60,000	50,000	50,000	0	0.00%
	GRAND TOTALS	8,521,804	8,411,867	8,636,515	224,648	2.67%
	GRAND TOTAL 2014 Budget Pr to Amendment	8,271,804			0	#DIV/0!

CHART 1





CHART 2 THE LINDEN ROSELLE SEWERAGE AUTHORITY  
2016 BUDGET  
SUMMARY - APPROPRIATIONS & REVENUE SCHEDULES

		AMENDED 2014		AMENDED 2015		2016		(DECREASE) 2015/16	CHANGE AS A PERCENT
		BUDGET		BUDGET		BUDGET			
A.	APPROPRIATIONS								
1.	Q & M COSTS NET	8,521,804		8,411,867		8,636,515	224,648	2.67%	
2.	DEPOSIT TO OPERATING FUND	0		0		0	0	0.00%	
3.	DEBT SERVICE								
	Payment of Principal 1992 Issue	140,000		135,000		0	-135,000	-100.00%	
	New Jersey Economic Development Auth.	48,611		48,611		0	-48,611	-100.00%	
	NJEIT Liquid End Project	535,766		531,716		623,497	-8,219	-1.55%	
	NJEIT Financing (SF)	918,662		921,438		920,842	-646	-0.07%	
	Trust Administration Fee	21,270		21,270		21,270	0	0.00%	
	Subtotal:	1,664,309		1,658,085		1,465,609	-192,476	-11.61%	
4.	Use of Debt Service (General Fund Monies)	0		0		0	0	0.00%	
	NET DEBT SERVICE	1,664,309		1,658,085		1,465,609	-192,476	-11.61%	
5.	Deposit to Renewal & Replacement Fund	0		0		0	0	0.00%	
	TOTAL APPROPRIATIONS	10,186,113		10,069,952		10,102,124	32,172	0.32%	
B.	REVENUES								
1.	USE OF SURPLUS **	650,000		600,000		600,000	0	0.00%	
	** amended addl 250k Disposal Costs 2014								
2.	INVESTMENT INCOME	5,000		5,000		5,000	0	0.00%	
3.	MISC. INCOME	100,000		100,000		100,000	0	0.00%	
4.	PSEG-OCCUPANCY FEE	42,000		43,000		43,000	0	0.00%	
5.	PSEG-REUSE	235,000		235,000		235,000	0	0.00%	
6.	CAPACITY FEE					100,000	100,000	0.00%	
	AMOUNT FROM USERS								
	ROSELLE	2,811,000		2,881,000		2,881,000	2,881,000	#DIV/0!	
	LINDEN NON MAJORS	4,800,113		4,737,000		4,653,950	-73,050	-1.54%	
	LINDEN MAJOR CLASS A	333,000		356,000		438,317	82,317	23.12%	
	LINDEN MAJOR CLASS B	1,210,000		1,112,952		1,035,857	-77,095	-6.93%	
	Subtotal:	9,154,113		9,086,952		9,019,124	-67,828	-0.75%	
	TOTAL REVENUE	10,186,113		10,069,952		10,102,124	32,172	0.32%	

CHART 2



# THE LINDEN ROSELLE SEWERAGE AUTHORITY

## 2015 RATE RESOLUTION # 35-15

WHEREAS, the Authority at its October 22, 2014 meeting reviewed its budget for 2015 and approved the same for State review and approval; and

WHEREAS, the Authority obtained such approval on December 17, 2014 and adopted said budget December 17, 2014;

WHEREAS, the Authority allocates debt service, operating costs, maintenance expenses and fund requirements to the City of Linden and the Borough of Roselle based upon a report entitled "User Charge and Industrial Cost Recovery," dated May 1979, as revised by the "2015 User Charge System Report". Prepared by CDM Smith, Boston, Massachusetts and adopted April 21, 2015; and

WHEREAS, the Authority has agreed with the City of Linden to adopt rates for, and bill users in the City directly.

NOW, THEREFORE, BE IT RESOLVED that the Authority hereby:

(1) Approves an estimated amount of \$4,737,000 for 2015 to be collected at a rate of \$3.53 per one hundred cubic feet of water consumption measured or estimated for the year 2014 which shall be charged against all Residential and Small Industrial properties connected to the City of Linden's sewer system, except Major Industrial Users. Provided however, there shall be a minimum use of 30 hundred cubic feet charged against all such properties, regardless of the amount of water actually consumed, as a facilities charge;

(2) Approves the following an estimated amount of \$356,000 for 2015 to be collected from Major Industrial Users Class A:

- (a) \$4,714.00 per million gallons of wastewater;
- (b) \$1,165.00 per ton of biochemical oxygen demand (BOD);
- (c) \$1,858.00 per ton of suspended solids;

Approves an estimated amount of \$1,113,000 for 2015 to be collected from Major Industrial Users Class B: \$1,110.00 per million gallons of wastewater.

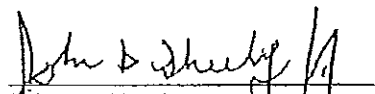
(3) Authorizes the City of Linden through its Tax Collector to collect payments of non-major users in the City and place the same in a bank account for the Authority;

(4) Adopts July 15, 2015, and September 30, 2015 as the dates for payments by all users in the City of Linden and adopts an interest charge of one and one half percent (1.5%) per month for unpaid balances remaining after 30 days.

(5) Charges to the Borough of Roselle the amount of \$2,881,000 (payable quarterly) in accordance with the Municipal Agreement; and

(6) Directs the Executive Director to immediately transmit to the Director, Division of Local Government, Department of Community Affairs and the Municipalities certified copies of this Resolution, together with all relevant information and documentation prescribed in applicable regulations or as may be required by the Director.

I certify the foregoing to be a true copy of a Resolution adopted by the Linden Roselle Sewerage Authority at a Board meeting on May, 27, 2015.

  
John D. Sheehy Jr., Secretary



# AUTHORITY CONTACT INFORMATION

## 2016

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

<b>Name of Authority:</b>	Linden Roselle Sewerage Authority		
<b>Federal ID Number:</b>	22-6002987		
<b>Address:</b>	5005 South Wood Ave.		
<b>City, State, Zip:</b>	Linden	NJ	07036
<b>Phone: (ext.)</b>	908-862-7100	<b>Fax:</b>	908-474-8685

<b>Preparer's Name:</b>	Karen A. Musialowicz		
<b>Preparer's Address:</b>	5005 South Wood Ave.		
<b>City, State, Zip:</b>	Linden	NJ	07036
<b>Phone: (ext.)</b>	908-862-7100	<b>Fax:</b>	908-474-8685
<b>E-mail:</b>	kmusialowicz@lrsanj.org		

<b>Chief Executive Officer:</b>	Gary G. Fare		
<b>Phone: (ext.)</b>	908-862-7100	<b>Fax:</b>	908-474-8685
<b>E-mail:</b>	gfare@lrsanj.org		

<b>Chief Financial Officer:</b>	Karen A. Musialowicz		
<b>Phone: (ext.)</b>	908-862-7100	<b>Fax:</b>	908-474-8685
<b>E-mail:</b>	kmusialowicz@lrsanj.org		

<b>Name of Auditor:</b>	Robert J. Butvilla		
<b>Name of Firm:</b>	Suplee, Clooney & Company		
<b>Address:</b>	308 East Broad St.		
<b>City, State, Zip:</b>	Westfield	NJ	07090
<b>Phone: (ext.)</b>	908-789-9300	<b>Fax:</b>	908-789-8535
<b>E-mail:</b>	rbutvilla@scnco.com		



# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Linden Roselle Sewerage Authority

FISCAL YEAR: FROM: January 1 TO: December 31

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

- 1) Provide the number of individuals employed in calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 54
- 2) Provide the amount of total salaries and wages for calendar year 2014 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$2,946,870.85
- 3) Provide the number of regular voting members of the governing body: 4
- 4) Provide the number of alternate voting members of the governing body: 2
- 5) Did any person listed on Page N-4 have a family or business relationship with any other person listed on Page N-4 during the current fiscal year? NO *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Authority.*
- 6) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required? Yes *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 7) Does the Authority have any amounts receivable from current or former commissioners, officers, key employees or highest compensated employees? No *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.*
- 8) Was the Authority a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, key employee, or highest compensated employee? No
  - b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee? No
  - c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner? No*If 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 narrative.*
- 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. Bella Gina - 2/13/15 \$111.00, 2/25/15 \$137.00, 5/27/15 \$122.00, 7/22/15 \$127.83, 9/17/15 \$136.50 Sandwich Platters & salads for daytime Board meetings.*





**Page N3-Responses**

**Question 10**

The Authority has an employment contract with the Executive Director.

The commissioners are paid small annual stipends per the By Laws.

All administrative employees are reviewed on an annual basis based on performance. A Personnel Committee of Board members and the Executive Director review any salary adjustments and or raises that are recommended. Then the recommendation of the Personnel Committee is submitted to the Board for approval by resolution.

There are negotiated union contracts (the next expiration date is 12/31/2015) that are followed to distribute appropriate annual increases to the union employees. Step increases are based on a separate evaluation and are formally reviewed before being given.



- 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 yes
  - 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.*
- 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.*
- 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.*



# LINDEN ROSELLE SEWERAGE AUTHORITY

5005 South Wood Avenue

P.O. Box 4118 • Linden, N.J. 07036-8118

Tel (908) 862-7100 • Fax (908) 474-8685

No. 00008563



VOUCHER, VENDOR RETURN

CONFIRMING ORDER  
DO NOT DUPLICATE

DATE: 03/17/2015

SHIP  
TO

VENDOR JOHN HREHA  
331 MADISON ST.  
LINDEN, NJ 07036

5005 SOUTH WOOD AVE  
PO BOX 4118  
LINDEN, NJ 07036

VENDOR I.D. NUMBER: 0000000390

VENDOR INVOICE NUMBER:

DATE: 3/17/15

SHIP VIA	TERMS	DELIVERY REQUIRED	QUANTITY ORDERED	DESCRIPTION	UNIT PRICE	AMOUNT
			1.00	AEA Conference 2015 Conference Dates: 2/10/15- 2/11/15 Mileage: 220 miles @.30 cents	66.00	66.00
			1.00	AEA Conference 2015 Tolls: \$6.00	6.00	6.00
			1.00	AEA Conference 2015 Parking	5.00	5.00
			1.00	AEA Conference 2015 Tips	4.00	4.00
REIMBURSEMENT FOR AEA CONFERENCE EXPENSES						81.00
SIGN AND RETURN THIS VOUCHER WITH INVOICE TO LRSA FOR PAYMENT						

## AUTHORITY USE ONLY

### CERTIFICATION OF EXECUTIVE DIRECTOR

I certify that the goods have been received, or the services rendered.  
They are satisfactory and the prices are correct.

*Darryl S. Fare*  
EXECUTIVE DIRECTOR

### CLAIM APPROVED BY AUTHORITY:

*John D. Sheehy Jr.*  
SECRETARY

DATE AUTHORIZED: MAR 25 2015

DATE PAID: MAR 25 2015 CHECK NO. 17798

## CLAIMANT'S CERTIFICATION AND DECLARATION

I do solemnly declare and certify under the penalties of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons within the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount charged is a reasonable one.

*John D. Sheehy Jr.*  
VENDOR'S SIGNATURE  
DATE: 3/25/15 POSITION: SECRETARY

## TOTAL >>

ACCOUNT TO BE CHARGED	AMOUNT
01-100-7810	81.00

1 VOUCHER, VENDOR, RETURN (WHITE)

2 PURCHASE ORDER (PINK)

3 ENCUMBRANCE (YELLOW)

4 RECEIVING COPY (GOLD)

102 PR-17-0001  
03/16/15 10

# LINDEN ROSELLE SEWERAGE AUTHORITY

5005 South Wood Avenue  
P.O. Box 4118 • Linden, N.J. 07036-8118  
Tel (908) 862-7100 • Fax (908) 474-8685

No. 00008835

**PURCHASE ORDER**  
THIS NUMBER MUST APPEAR ON ALL INVOICES,  
PACKING LISTS, CORRESPONDENCE, ETC.

VOUCHER, VENDOR RETURN

**CONFIRMING ORDER  
DO NOT DUPLICATE**

DATE: 05/14/2015

SHIP  
TO

VENDOR JOHN HREHA  
331 MADISON ST.  
LINDEN, NJ 07036

5005 SOUTH WOOD AVE  
PO BOX 4118  
LINDEN, NJ 07036

VENDOR I.D. NUMBER: 0000000390

VENDOR INVOICE NUMBER:

DATE: 5/14/15

SHIP VIA	TERMS	DELIVERY REQUIRED	
QUANTITY ORDERED	DESCRIPTION	UNIT PRICE	AMOUNT
1.00	NJWEA Conference <i>REIMBURSEMENT</i> Travel: 220 miles @ .30 cents Tolls: \$ 6.00/ Parking: \$ 5.00 Tips: \$ 4.00/ Dinner \$ 83.00 Mr. Hreha & Mr. Walsh Breakfast: \$ 17.00/ Taxi \$ 8.00 May 11 to May 15, 2015: Bally's Resort	189.00	189.00
SIGN AND RETURN THIS VOUCHER WITH INVOICE TO LRSA FOR PAYMENT		189.00	
<b>AUTHORITY USE ONLY</b> <b>CERTIFICATION OF EXECUTIVE DIRECTOR</b> I certify that the goods have been received, or the services rendered. They are satisfactory and the prices are correct. <i>Sam S. Fare</i> EXECUTIVE DIRECTOR CLAIM APPROVED BY AUTHORITY: <i>John D. Sheehy Jr.</i> SECRETARY DATE AUTHORIZED: MAY 27 2015 DATE PAID: MAY 27 2015 CHECK NO. 17980		<b>CLAIMANT'S CERTIFICATION AND DECLARATION</b> I do solemnly declare and certify under the penalties of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons within the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount charged is a reasonable one. <i>John Hreha</i> VENDOR'S SIGNATURE 5/14/15 DATE RETURN POSITION	
<b>TOTAL &gt;&gt;</b>		<b>ACCOUNT TO BE CHARGED</b>	
		01-100-7810	AMOUNT 189.00

1 VOUCHER, VENDOR, RETURN (WHITE)

2 PURCHASE ORDER (PINK)

3 ENCUMBRANCE (YELLOW)

4 RECEIVING COPY (GOLD)

USE PREVIOUS EDITIONS

# LINDEN ROSELLE SEWERAGE AUTHORITY

5005 South Wood Avenue

P.O. Box 4118 • Linden, N.J. 07036-8118

Tel (908) 862-7100 • Fax (908) 474-8685

No. 00008833

**PURCHASE ORDER**

THIS NUMBER MUST APPEAR ON ALL INVOICES,  
PACKING LISTS, CORRESPONDENCE, ETC.

VOUCHER, VENDOR RETURN

**CONFIRMING ORDER  
DO NOT DUPLICATE**

DATE: 05/14/2015

SHIP  
TO

VENDOR GARY G. FARE  
179 SWEETMAN'S LANE  
MILLSTONE TOWNSHIP, NJ 08535

5005 SOUTH WOOD AVE  
PO BOX 4118  
LINDEN, NJ 07036

VENDOR I.D. NUMBER: 0000000236

VENDOR INVOICE NUMBER:

DATE: 5/14/15

SHIP VIA	TERMS	DELIVERY REQUIRED
----------	-------	-------------------

QUANTITY ORDERED	DESCRIPTION	UNIT PRICE	AMOUNT
1.00	NJWEA Meal Reimbursement	51.73	51.73
SIGN AND RETURN THIS VOUCHER WITH INVOICE TO LRSA FOR PAYMENT			51.73

## AUTHORITY USE ONLY

### CERTIFICATION OF EXECUTIVE DIRECTOR

I certify that the goods have been received, or the services rendered.  
They are satisfactory and the prices are correct.

*Gary G. Fare*  
EXECUTIVE DIRECTOR

CLAIM APPROVED BY AUTHORITY:

*John D. Sheehy Jr.*  
SECRETARY

DATE AUTHORIZED: MAY 27 2015

DATE PAID MAY 27 2015 CHECK NO. 17966

### CLAIMANT'S CERTIFICATION AND DECLARATION

I do solemnly declare and certify under the penalties of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons within the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount charged is a reasonable one.

*Gary G. Fare*  
VENDOR SIGNATURE

DATE RETURN POSITION

**TOTAL >>**

ACCOUNT TO BE CHARGED

01-100-7810

AMOUNT

51.73





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

**Linden Roselle Sewerage Authority**

**FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016**

*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:** 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, 2016, the calendar year 2014 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2015, with 2014 being the most recent calendar year ended), and for fiscal years ending June 30, 2017, the calendar year 2015 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2016, with 2015 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.



# **2016 AUTHORITY BUDGET**

## **Financial Schedules Section**



2016  
Linden Roselle  
Sewerage Authority

AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM



# 2016 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

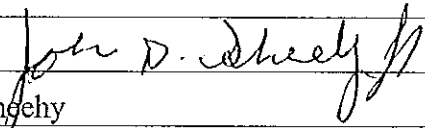
## Linden Roselle Sewerage Authority

FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016

☒ 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 Linden Roselle Sewerage Authority, on the 28th day of October, 2015.

OR

☐ It is hereby certified that the governing body of the \_\_\_\_\_ Authority have elected NOT to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s): \_\_\_\_\_

Officer's Signature:			
Name:	John D. Sheehy		
Title:	Secretary		
Address:	5005 South Wood Ave. Linden , NJ 07036		
Phone Number:	908-862-7100	Fax Number:	908-474-8685
E-mail address	kmusialowicz@lrsanj.org		





# 2016 CAPITAL BUDGET/PROGRAM MESSAGE

## Linden Roselle Sewerage Authority

**FISCAL YEAR:**    **FROM:**    January 1, 2016    **TO:**    December 31, 2016

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, The municipalities did not participate or approve the Authority's Capital Budget Program**

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? **No, this has not been done.**

3. Has a long-term (10-20 years) infrastructure needs assessment or other capital plan with a horizon beyond six years been prepared? **No long term plan beyond the 6 years has been prepared.**

4. Describe the projected impact of the proposed capital projects, including impact on the schedule of rates, fees, and service charges and the impact on current and future year's schedules. **Renewal and Replacement funds are planned to be used in 2016 that will not impact the rates. It has yet to be determined if and how much will have to be raised in the years following 2016.**

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.*



**Instructions:**

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

Authorities with fewer than 6 operations should mark the unused operations boxes below "N/A."

Name:	Linden Roselle Sewerage Authority	
Period Begin (i.e.: January 1, 2016):		January 1, 2016
Period End (i.e.: December 31, 2016):		December 31, 2016
Operation 1:	Sewerage Treatment Plant	
Operation 2:	Operation #2	
Operation 3:	Operation #3	
Operation 4:	Operation #4	
Operation 5:	Operation #5	
Operation 6:	Operation #6	



# 2016 Budget Summary

Linden Roselle Sewerage Authority  
For the Period January 1, 2016 to December 31, 2016

	Treatment Plant	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Adopted Budget Total All Operations	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>REVENUES</b>										
Total Operating Revenues	\$ 8,932,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,932,078	\$ 9,086,952	\$ (154,874)	-1.7%
Total Non-Operating Revenues	570,046	-	-	-	-	-	570,046	383,000	187,046	48.8%
Total Anticipated Revenues	9,502,124	-	-	-	-	-	9,502,124	9,469,952	32,172	0.3%
<b>APPROPRIATIONS</b>										
Total Administration	1,212,631	-	-	-	-	-	1,212,631	1,166,284	46,347	4.0%
Total Cost of Providing Services	7,423,884	-	-	-	-	-	7,423,884	7,245,583	178,301	2.5%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,108,651	-	-	-	-	-	1,108,651	1,267,508	(158,857)	-12.5%
Total Operating Appropriations	9,745,166	-	-	-	-	-	9,745,166	9,679,375	65,791	0.7%
Total Interest Payments on Debt	356,958	-	-	-	-	-	356,958	390,577	(33,619)	-8.6%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	356,958	-	-	-	-	-	356,958	390,577	(33,619)	-8.6%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	10,102,124	-	-	-	-	-	10,102,124	10,069,952	32,172	0.3%
Less: Total Unrestricted Net Position Utilized	600,000	-	-	-	-	-	600,000	600,000	-	0.0%
Net Total Appropriations	9,502,124	-	-	-	-	-	9,502,124	9,469,952	32,172	0.3%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!



## 2016 Revenue Schedule

### Linden Roselle Sewerage Authority

For the Period January 1, 2016 to December 31, 2016

	Proposed Budget						Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewerage Treatment Plant	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential	\$ 4,663,550						\$ 4,663,550	\$ 4,737,000	\$ (73,450) -1.6%
Business/Commercial	-						-	-	#DIV/0!
Industrial	1,474,174						1,474,174	1,468,952	5,222 0.4%
Intergovernmental	2,881,400						2,881,400	2,881,000	400 0.0%
Other	-						-	-	#DIV/0!
Total Service Charges	9,019,124	-	-	-	-	-	9,019,124	9,086,952	(67,828) -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>									
Capacity Fee	100,000						100,000	-	100,000 #DIV/0!
Other Revenue 2	-						-	-	#DIV/0!
Other Revenue 3	-						-	-	#DIV/0!
Other Revenue 4	-						-	-	#DIV/0!
Total Other Revenue	100,000	-	-	-	-	-	100,000	-	100,000 #DIV/0!
Total Operating Revenues	9,119,124	-	-	-	-	-	9,119,124	9,086,952	32,172 0.4%
<b>NON-OPERATING REVENUES</b>									
<i>Grants &amp; Entitlements (List)</i>									
Grant #1	-						-	-	#DIV/0!
Grant #2	-						-	-	#DIV/0!
Grant #3	-						-	-	#DIV/0!
Grant #4	-						-	-	#DIV/0!
Total Grants & Entitlements	-	-	-	-	-	-	-	-	#DIV/0!
<i>Local Subsidies &amp; Donations (List)</i>									
Local Subsidy #1	-						-	-	#DIV/0!
Local Subsidy #2	-						-	-	#DIV/0!
Local Subsidy #3	-						-	-	#DIV/0!
Local Subsidy #4	-						-	-	#DIV/0!
Total Local Subsidies & Donations	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments &amp; Deposits</i>									
Investments	5,000						5,000	5,000	- 0.0%
Security Deposits	-						-	-	#DIV/0!
Penalties	-						-	-	#DIV/0!
Other Investments	-						-	-	#DIV/0!
Total Interest	5,000	-	-	-	-	-	5,000	5,000	- 0.0%
<i>Other Non-Operating Revenues (List)</i>									
Late payment Penalties	80,000						80,000	80,000	- 0.0%
Industry contributions	278,000						278,000	278,000	- 0.0%
Miscellaneous	20,000						20,000	20,000	- 0.0%
Other Non-Operating #4	-						-	-	#DIV/0!
Other Non-Operating Revenues	378,000	-	-	-	-	-	378,000	378,000	- 0.0%
Total Non-Operating Revenues	383,000	-	-	-	-	-	383,000	383,000	- 0.0%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 9,502,124</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,502,124</b>	<b>\$ 9,469,952</b>	<b>\$ 32,172 0.3%</b>





# 2015 Adopted Revenue Schedule

Linden Roselle Sewerage Authority

	Adopted Budget						Total All Operations
	Sewerage Treatment Plant	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	\$ 4,737,000						\$ 4,737,000
Business/Commercial							-
Industrial	1,468,952						1,468,952
Intergovernmental	2,881,000						2,881,000
Other							-
Total Service Charges	9,086,952	-	-	-	-	-	9,086,952
<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>							
Other Revenue 1							-
Other Revenue 2							-
Other Revenue 3							-
Other Revenue 4							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	9,086,952	-	-	-	-	-	9,086,952
<b>NON-OPERATING REVENUES</b>							
<i>Grants &amp; Entitlements (List)</i>							
Grant #1							-
Grant #2							-
Grant #3							-
Grant #4							-
Total Grants & Entitlements	-	-	-	-	-	-	-
<i>Local Subsidies &amp; Donations (List)</i>							
Local Subsidy #1							-
Local Subsidy #2							-
Local Subsidy #3							-
Local Subsidy #4							-
Total Local Subsidies & Donations	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Investments	5,000						5,000
Security Deposits							-
Penalties							-
Other Investments							-
Total Interest	5,000	-	-	-	-	-	5,000
<i>Other Non-Operating Revenues (List)</i>							
Late Payment Penalties	80,000						80,000
Industry Contribution	278,000						278,000
Miscellaneous	20,000						20,000
Other Non-Operating #4							-
Other Non-Operating Revenues	378,000	-	-	-	-	-	378,000
Total Non-Operating Revenues	383,000	-	-	-	-	-	383,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 9,469,952</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,469,952</b>



# 2016 Appropriations Schedule

Linden Roselle Sewerage Authority  
For the Period January 1, 2016 to December 31, 2016

	<i>Proposed Budget</i>						<i>Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	Sewerage Treatment Plant	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 507,052						\$ 507,052	\$ 473,319	\$ 33,733
Fringe Benefits	314,079						314,079	273,265	40,814
Total Administration - Personnel	821,131	-	-	-	-	-	821,131	746,584	74,547
<i>Administration - Other (List)</i>									
Administrative Expenses #1	391,500						391,500	419,700	(28,200)
Other Admin Expense #2							-	-	-
Other Admin Expense #3							-	-	-
Other Admin Expense #4							-	-	-
Miscellaneous Administration*							-	-	-
Total Administration - Other	391,500	-	-	-	-	-	391,500	419,700	(28,200)
Total Administration	1,212,631	-	-	-	-	-	1,212,631	1,166,284	46,347
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	2,546,985						2,546,985	2,477,814	69,171
Fringe Benefits	1,575,921						1,575,921	1,430,535	145,386
Total COPS - Personnel	4,122,906	-	-	-	-	-	4,122,906	3,908,349	214,557
<i>Cost of Providing Services - Other (List)</i>									
COPS Expenses	3,300,978						3,300,978	3,337,234	(36,256)
Other COPS Expense #2							-	-	-
Other COPS Expense #3							-	-	-
Other COPS Expense #4							-	-	-
Miscellaneous COPS*							-	-	-
Total COPS - Other	3,300,978	-	-	-	-	-	3,300,978	3,337,234	(36,256)
Total Cost of Providing Services	7,423,884	-	-	-	-	-	7,423,884	7,245,583	178,301
Total Principal Payments on Debt Service In Lieu of Depreciation	1,108,651	-	-	-	-	-	1,108,651	1,267,508	(158,857)
Total Operating Appropriations	9,745,166	-	-	-	-	-	9,745,166	9,679,375	65,791
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	356,958	-	-	-	-	-	356,958	390,577	(33,619)
Operations & Maintenance Reserve							-	-	-
Renewal & Replacement Reserve							-	-	-
Municipality/County Appropriation							-	-	-
Other Reserves							-	-	-
Total Non-Operating Appropriations	356,958	-	-	-	-	-	356,958	390,577	(33,619)
TOTAL APPROPRIATIONS	10,102,124	-	-	-	-	-	10,102,124	10,069,952	32,172
ACCUMULATED DEFICIT									
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	10,102,124	-	-	-	-	-	10,102,124	10,069,952	32,172
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation							-	-	-
Other	600,000						600,000	600,000	-
Total Unrestricted Net Position Utilized	600,000	-	-	-	-	-	600,000	600,000	-
TOTAL NET APPROPRIATIONS	\$ 9,502,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,502,124	\$ 9,469,952	\$ 32,172

\* 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 \$ 487,258.30 \$ - \$ - \$ - \$ - \$ - \$ - \$ 487,258.30



## 2015 Adopted Appropriations Schedule

### Linden Roselle Sewerage Authority

<i>Adopted Budget</i>							
	Sewerage Treatment Plant	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 473,319						\$ 473,319
Fringe Benefits	273,265						273,265
Total Administration - Personnel	746,584	-	-	-	-	-	746,584
<i>Administration - Other (List)</i>							
Administrative Expenses	419,700						419,700
Other Admin Expense #2							-
Other Admin Expense #3							-
Other Admin Expense #4							-
Miscellaneous Administration*							-
Total Administration - Other	419,700	-	-	-	-	-	419,700
Total Administration	1,166,284	-	-	-	-	-	1,166,284
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	2,477,814						2,477,814
Fringe Benefits	1,430,535						1,430,535
Total COPS - Personnel	3,908,349	-	-	-	-	-	3,908,349
<i>Cost of Providing Services - Other (List)</i>							
Operating Expenses	3,337,234						3,337,234
Other COPS Expense #2							-
Other COPS Expense #3							-
Other COPS Expense #4							-
Miscellaneous COPS*							-
Total COPS - Other	3,337,234	-	-	-	-	-	3,337,234
Total Cost of Providing Services	7,245,583	-	-	-	-	-	7,245,583
Total Principal Payments on Debt Service in Lieu of Depreciation	1,267,508	-	-	-	-	-	1,267,508
Total Operating Appropriations	9,679,375	-	-	-	-	-	9,679,375
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	390,577	-	-	-	-	-	390,577
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	390,577	-	-	-	-	-	390,577
<b>TOTAL APPROPRIATIONS</b>	10,069,952	-	-	-	-	-	10,069,952
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	10,069,952	-	-	-	-	-	10,069,952
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	600,000						600,000
Total Unrestricted Net Position Utilized	600,000	-	-	-	-	-	600,000
<b>TOTAL NET APPROPRIATIONS</b>	\$ 9,469,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,469,952

\* 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	\$ 483,968.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 483,968.75
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# 5 Year Debt Service Schedule - Principal

Linden Roselle Sewerage Authority

Fiscal Year Beginning in

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding
<b>Sewerage Treatment Plant</b>									
1992 Authority Bonds	\$ 135,000	\$ -	\$ -	-	-	-	-	-	\$ -
NUDEA	48,611	-	-	-	-	-	-	-	-
NUJIT(Sludge Facilities)	735,758	750,512	764,897	778,404	799,464	817,928	844,849	1,757,160	6,513,214
NUJIT(Liquid End Facilities)	348,139	358,139	363,139	368,139	378,139	388,139	393,139	4,476,391	6,725,225
<b>Total Principal</b>	<b>1,267,508</b>	<b>1,108,651</b>	<b>1,128,036</b>	<b>1,146,543</b>	<b>1,177,603</b>	<b>1,206,067</b>	<b>1,237,988</b>	<b>6,233,551</b>	<b>13,238,439</b>
<b>Operation #2</b>									
Debt Issuance #1	-	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
<b>Total Principal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation #3</b>									
Debt Issuance #1	-	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
<b>Total Principal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation #4</b>									
Debt Issuance #1	-	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
<b>Total Principal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation #5</b>									
Debt Issuance #1	-	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
<b>Total Principal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operation #6</b>									
Debt Issuance #1	-	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
<b>Total Principal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	<b>\$ 1,267,508</b>	<b>\$ 1,108,651</b>	<b>\$ 1,128,036</b>	<b>\$ 1,146,543</b>	<b>\$ 1,177,603</b>	<b>\$ 1,206,067</b>	<b>\$ 1,237,988</b>	<b>\$ 6,233,551</b>	<b>\$ 13,238,439</b>

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

	Moody's	Fitch	Standard & Poors
Bond Rating	Aa3		
Year of Last Rating	2014		





# 5 Year Debt Service Schedule - Interest

Linden Roselle Sewerage Authority

Fiscal Year Beginning in

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
<i>Sewerage Treatment Plant</i>									
1992 Authority Bonds	\$ -								\$ -
NUDEA	-								-
NJEIT(Sludge Facilities)	207,000	191,600	175,600	158,170	139,895	117,395	93,895	118,540	995,095
NJEIT(Liquid End Facilities)	183,577	165,358	145,288	137,788	130,038	121,788	113,038	601,250	1,414,548
Total Interest Payments	390,577	356,958	320,888	295,958	269,933	239,183	206,933	719,790	2,409,643
<i>Operation #2</i>									
Debt Issuance #1									-
Debt Issuance #2									-
Debt Issuance #3									-
Debt Issuance #4									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #3</i>									
Debt Issuance #1									-
Debt Issuance #2									-
Debt Issuance #3									-
Debt Issuance #4									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #4</i>									
Debt Issuance #1									-
Debt Issuance #2									-
Debt Issuance #3									-
Debt Issuance #4									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #5</i>									
Debt Issuance #1									-
Debt Issuance #2									-
Debt Issuance #3									-
Debt Issuance #4									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #6</i>									
Debt Issuance #1									-
Debt Issuance #2									-
Debt Issuance #3									-
Debt Issuance #4									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 390,577	\$ 356,958	\$ 320,888	\$ 295,958	\$ 269,933	\$ 239,183	\$ 206,933	\$ 719,790	\$ 2,409,643



# 2016 Net Position Reconciliation

Linden Roselle Sewerage Authority

For the Period

January 1, 2016

to

December 31, 2016

## Proposed Budget

	Proposed Budget					
	Sewerage Treatment Plant	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6
<b>TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)</b>	\$ 25,426,366					\$ 25,426,366
Less: Invested in Capital Assets, Net of Related Debt (1)	16,567,851					16,567,851
Less: Restricted for Debt Service Reserve (1)	140,025					140,025
Less: Other Restricted Net Position (1)	3,639,298					3,639,298
Total Unrestricted Net Position (1)	5,079,192	-	-	-	-	5,079,192
Less: Designated for Non-Operating Improvements & Repairs						-
Less: Designated for Rate Stabilization						-
Less: Other Designated by Resolution	350,000					350,000
Plus: Accrued Unfunded Pension Liability (1)						-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)						-
Plus: Estimated Income (Loss) on Current Year Operations (2)						-
Plus: Other Adjustments (attach schedule)						-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	4,729,192	-	-	-	-	4,729,192
Unrestricted Net Position Utilized to Balance Proposed Budget	600,000	-	-	-	-	600,000
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	600,000	-	-	-	-	600,000
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>						
(4)	\$ 4,129,192	\$ -	\$ -	\$ -	\$ -	\$ 4,129,192

(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

\$ 487,258 \$ - \$ - \$ - \$ - \$ - \$ 487,258

(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.



# 2016 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

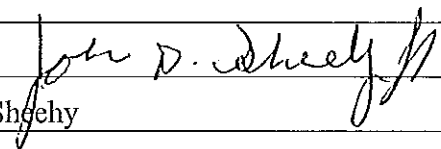
## Linden Roselle Sewerage Authority

FISCAL YEAR: FROM: January 1, 2016 TO: December 31, 2016

☒ 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 Linden Roselle Sewerage Authority, on the 28th day of October, 2015.

OR

☐ It is hereby certified that the governing body of the \_\_\_\_\_ Authority have elected NOT to adopt a Capital Budget /Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2 for the following reason(s): \_\_\_\_\_

Officer's Signature:			
Name:	John D. Sheehy		
Title:	Secretary		
Address:	5005 South Wood Ave. Linden , NJ 07036		
Phone Number:	908-862-7100	Fax Number:	908-474-8685
E-mail address	kmusialowicz@lrsanj.org		



# 2016 Proposed Capital Budget

Linden Roselle Sewerage Authority  
For the Period January 1, 2016 to December 31, 2016

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewerage Treatment Plant</i>						
See Attached Schedule	\$ 2,360,095		\$ 1,460,095			\$ 900,000
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	2,360,095	-	1,460,095	-	-	900,000
<i>Operation #2</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 2,360,095</b>	<b>\$ -</b>	<b>\$ 1,460,095</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,000</b>

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

Linden Roselle Sewerage Authority							
For the Period	January 1, 2016	to	December 31, 2016	Fiscal Year Beginning in			
Estimated Total Cost	Current Year Proposed Budget	2017	2018	2019	2020	2021	
<i>Sewerage Treatment Plant</i>							
See Attached Schedule	\$ 9,634,595	\$ 2,360,095	\$ 129,500	\$ 290,000	\$ 1,845,000	\$ 10,000	\$ 5,000,000
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	9,634,595	2,360,095	129,500	290,000	1,845,000	10,000	5,000,000
<i>Operation #2</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #3</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
Project A Description	-	-					
Project B Description	-	-					
Project C Description	-	-					
Project D Description	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 9,634,595</b>	<b>\$ 2,360,095</b>	<b>\$ 129,500</b>	<b>\$ 290,000</b>	<b>\$ 1,845,000</b>	<b>\$ 10,000</b>	<b>\$ 5,000,000</b>

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

Linden Roselle Sewerage Authority  
For the Period January 1, 2016 to December 31, 2016

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewerage Treatment Plant</i>						
See Attached Schedule	\$ 9,634,595	\$ -	\$ 1,460,095	\$ 7,274,500	\$ 900,000	
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	9,634,595	-	1,460,095	7,274,500	900,000	-
<i>Operation #2</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 9,634,595</b>	<b>\$ -</b>	<b>\$ 1,460,095</b>	<b>\$ 7,274,500</b>	<b>\$ 900,000</b>	<b>\$ -</b>
Total 5 Year Plan per CB-4	\$ 9,634,595					
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.



Linden Roselle Sewerage Authority

2016		29-Oct-15	2016	2017	2018	2019	2020	2021	Remaining Balance
CAPITAL PROJECT LIST									
MONITORING									
1	EXPLOSION PROOF PLANT INFLUENT AUTO SAMPLER	\$20,000.00				\$20,000.00			\$20,000.00
2	MICROSCOPE AND ACCESSORIES (PURCHASED 1983) Olympus BX43	\$11,500.00		\$11,500.00					\$11,500.00
3	TOC ANALYZER (PURCHASED 2003)	\$40,000.00	\$40,000.00						\$40,000.00
4	ATOMIC ABSORPTION-METAL ANALYSIS (PURCHASED 2004)	\$27,500.00	\$27,500.00						\$27,500.00
5	SAMPLING VAN	\$25,000.00		\$25,000.00					\$25,000.00
6	AMMONIA DISTILLATION UNIT (PURCHASED 1980)	\$13,000.00		\$13,000.00					\$13,000.00
7	ISCO 8712FR REMOTE AUTOSAMPLER	\$9,095.00	\$9,095.00						\$9,095.00
Total		\$146,095.00	\$76,595.00	\$49,500.00	\$0.00	\$20,000.00			\$146,095.00
MAINTENANCE									
8	PICKUP & PLOW	\$25,000.00	\$25,000.00						\$25,000.00
BUILDING									
9	DEWATERING BLDG ROOF REPLMNT	\$150,000.00	\$150,000.00						\$150,000.00
10	PRIMARY BLDG ROOF REPLMNT	\$100,000.00	\$100,000.00						\$100,000.00
11	PUMP HOUSE & BARGE BLDG REPOINTING	\$100,000.00			\$100,000.00				\$100,000.00
12	BLOWER/AERATION PIPE GALLERY PAINTING	\$100,000.00	\$100,000.00						\$100,000.00
HUDSON BLDG CONCRETE & FACIA WORK		\$30,000.00	\$30,000.00						\$30,000.00
MAIN STREET STUDY & REHABILITATION									
13	CONSTRUCTION/ENGINEERING OUR SHARE WITH FEMA	\$1,000,000.00	\$1,000,000.00						\$1,000,000.00
LIGHTING/ELECTRICAL:									
14	TRANSFORMER @ PRIMARY	\$30,000.00		\$30,000.00					\$30,000.00
PROCESS REHAB.									
15	REBUILD PRIMARY TANKS 1 & 2	\$500,000.00	\$500,000.00						\$500,000.00
16	(FLIGHTS/ CHAINS/PUMPS/ BASES)								
17	GRAVITY THICKENER/GRIT BIN CONVEYANCE	\$1,300,000.00		\$50,000.00	\$1,300,000.00				\$1,300,000.00
18	DEHYDRATING UNIT FOR TRANSFORMERS	\$50,000.00	\$50,000.00						\$50,000.00
19	DOCK SLUDGE LINE INSPECTION & REPLACEMENT	\$200,000.00	\$200,000.00						\$200,000.00
20	UV REPLACEMENT	\$5,000,000.00						\$5,000,000.00	\$5,000,000.00
OTHER PLANT									
21	PROPERTY PERIMETER FENCING	\$150,000.00			\$150,000.00				\$150,000.00
22	WATER MAIN REPLACEMENT	\$125,000.00			\$125,000.00				\$125,000.00
Total		\$8,860,000.00	\$2,105,000.00	\$80,000.00	\$250,000.00	\$1,425,000.00	\$0.00	\$5,000,000.00	\$8,860,000.00
OPERATIONS									
23	CONTROL ROOM AIR CONDITIONER FOR POLYMER FEED	\$30,000.00	\$30,000.00						\$30,000.00
24	JET MIXER PUMP	\$40,000.00			\$40,000.00				\$40,000.00
25	CONVEYOR SYSTEM FOR SCREENING REMOVAL	\$400,000.00				\$400,000.00			\$400,000.00
26	POLYMER SYSTEM FOR FLUME	\$30,000.00	\$30,000.00						\$30,000.00
Total		\$500,000.00	\$60,000.00	\$0.00	\$40,000.00	\$400,000.00	\$0.00	\$0.00	\$500,000.00
COLLECTION SYSTEM									
27	MAIN SEWER INTERCEPTOR INSPECTION	\$100,000.00	\$100,000.00						\$100,000.00
OTHER									
28	TELEPHONE SYSTEM	\$10,000.00	\$10,000.00						\$10,000.00
29	INTERCOM/ALARM SYSTEM	\$10,000.00				\$10,000.00			\$10,000.00
30	OFFICE MODULES/FURNITURE	\$8,500.00	\$8,500.00						\$8,500.00
Total		\$28,500.00	\$18,500.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$28,500.00
GRAND TOTAL		\$9,634,595.00	\$2,360,095.00	\$129,500.00	\$250,000.00	\$1,845,000.00	\$10,000.00	\$5,000,000.00	\$9,634,595.00



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

For the Period January 1, 2016 to December 31, 2016  
Linden Roselle Sewerage Authority

Reportable Compensation from  
Authority (W-2/ 1099)

Authority (W-2/ 1099)																	
Name	Title	Average Hours per Week Dedicated to Position	Position			Base Salary/ Stipend	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	Positions held at Other Public Entities Listed in Column O in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O in Column O	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities		
			Commissioner	Officer	Key Employee											Former Highest Compensated Employee	
1 G. Fare	Executive Director	35	X			\$ 144,000	\$ 650	\$ 32,000	\$ 176,650	none	none		\$ -	\$ -	\$ 176,650		
2 J. Spadone	Enviro. Compl. Mgr.	35			X	103,000		16,500	119,500	none	none		104,871	-	119,500		
3 J.Ziemian			X			700			700	none	retired-PERS		46,029		105,571		
4 F. Koczur			X			500			500	none	retired-PERS		43,144		46,529		
5 J. Hreha			X			500			500	none	retired-PERS		-		43,644		
6 J.Sheehy			X			500			500	none	NONE		-		500		
7 E Mikolajczyk			X			500			500	none	retired-PERS		26,033		26,533		
8 J. Holley						500			500	City of Irvington & Works & Assemblyman	Director Public Works & Assemblyman	33	129,000		129,500		
9 R Sadowski			X			500			500	City of Linden	Retired - PERS &councilman		75,815	531	76,846		
10									-						-		
11									-						-		
12									-						-		
13									-						-		
14									-						-		
15									-						-		
Total:										\$ 250,700	\$ -	\$ 650	\$ 48,500	\$ 299,850	\$ 424,892	\$ 531	\$ 725,273

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:

2





# Schedule of Health Benefits - Detailed Cost Analysis

Linden Roselle Sewerage Authority

For the Period

January 1, 2016

to

December 31, 2016

Annual Cost									
# of Covered Members (Medical & Rx)	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx)	Annual Cost per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx)	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost									
Single Coverage	9	\$ 11,893	\$ 107,037	8	\$ 11,451	\$ 91,608	\$ 15,429	16.8%	
Parent & Child	2	21,253	42,506	3	19,352	58,056	(15,550)	-26.8%	
Employee & Spouse (or Partner)	6	23,746	142,476	7	22,903	160,321	(17,845)	-11.1%	
Family	21	33,126	695,646	20	30,804	616,080	79,566	12.9%	
Employee Cost Sharing Contribution (enter as negative - )			(175,000)			(168,500)	(6,500)	3.9%	
Subtotal	38		812,665	38		757,565	55,100	7.3%	
Commissioners - Health Benefits - Annual Cost									
Single Coverage	0		-	0		-	-	#DIV/0!	
Parent & Child	0		-	0		-	-	#DIV/0!	
Employee & Spouse (or Partner)	0		-	0		-	-	#DIV/0!	
Family	0		-	0		-	-	#DIV/0!	
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	#DIV/0!	
Subtotal	0		-	0		-	-	#DIV/0!	
Retirees - Health Benefits - Annual Cost									
Single Coverage	9	11,927	107,343	8	10,403	83,224	24,119	29.0%	
Parent & Child	1	20,780	20,780	1	20,464	20,464	316	1.5%	
Employee & Spouse (or Partner)	6	10,760	64,560	5	10,450	52,250	12,310	23.6%	
Family	0		-	0		-	-	#DIV/0!	
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	#DIV/0!	
Subtotal	16		192,683	14		155,938	36,745	23.6%	
GRAND TOTAL									
	54		\$ 1,005,348	52		\$ 913,503	\$ 91,845	10.1%	

Is medical coverage provided by the SHBP (Yes or No)?

yes

Is prescription drug coverage provided by the SHBP (Yes or No)?

yes



# Schedule of Accumulated Liability for Compensated Absences

Linden Roselle Sewerage Authority

For the Period

January 1, 2016

to

December 31, 2016

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at beginning of Current Year	243	\$	10,000	X	Legal Basis for Benefit (check applicable items)		
						Approved Labor Agreement	Resolution	Individual Employment Agreement
Andrejcio, P.								
Fare, G.		280		19,000			X	
Matiaga, R.		262		19,000			X	
Rotola, A.		184		10,000	X			
Spadone, J.		284		19,000			X	
Talbot, A.		262		10,000	X			
Walsh, D.		239		19,000			X	
Wenzel, K		71		4,000	X			
Total liability for accumulated compensated absences at beginning of current year				\$	110,000			



## Schedule of Shared Service Agreements

For the Period	Linden Roselle Sewerage Authority	December 31, 2016
January 1, 2016	to	

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

[illegible]

