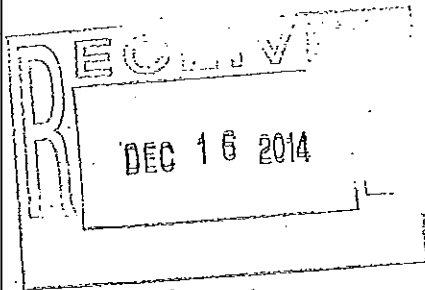


ORIGINAL



2015

Linden Roselle Sewerage Authority  
**Authority Budget**

LRSANJ.ORG

OCT 29 2014

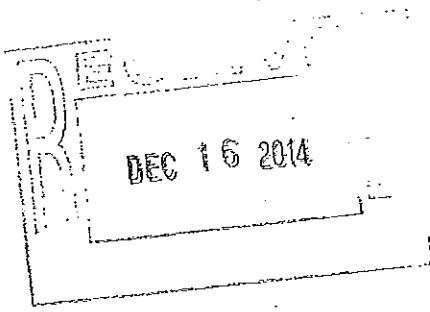
Department Of



Community  
**Affairs**

Division of Local Government Services

APPROVED COPY



## **2015 AUTHORITY BUDGET**

### **Certification Section**

OCT 29 2014

2015

**Linden Roselle Sewerage Authority**

**AUTHORITY BUDGET**

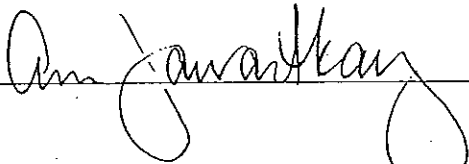
FISCAL YEAR: FROM January 1, 2015 TO December 31, 2015

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: 12/9/14 OCT 29 2014

**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: \_\_\_\_\_

# 2015 PREPARER'S CERTIFICATION

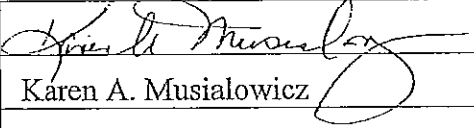
## Linden Roselle Sewerage Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2015 TO: December 31, 2015

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:	Financial Manager		
Address:	5005 South Wood Ave., P.O. Box 4118 Linden NJ 07036		
Phone Number:	908-474-8648	Fax Number:	908-474-8685
E-mail address	kmusialowicz@lrsanj.org		

# 2015 APPROVAL CERTIFICATION

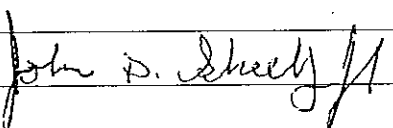
## Linden Roselle Sewerage Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2015 TO: December 31, 2015

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 22nd day of October, 2014.

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. P.O. Box 4118 Linden NJ 07036		
Phone Number:	908-862-7100	Fax Number:	908-474-8685
E-mail address	kmsialowicz@lrsanj.org		

# INTERNET WEBSITE CERTIFICATION

Authority's Web Address: LRSANJ.ORG

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

John A. Ziemian

Title of Officer Certifying compliance

Chairman

Signature

# 2015 AUTHORITY BUDGET RESOLUTION #51-14

## Linden Roselle Sewerage Authority

FISCAL YEAR: FROM: January 1, 2015 TO: December 31, 2015

WHEREAS, the Annual Budget and Capital Budget for the Linden Roselle Sewerage Authority for the fiscal year beginning, January 1, 2015 and ending, December 31, 2015 has been presented before the governing body of the Linden Roselle Sewerage Authority at its open public meeting of October 22, 2014; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$ 9,669,952.00, Total Appropriations, including any Accumulated Deficit if any, of \$10,069,952.00 and Total Unrestricted Net Position utilized of \$400,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$599,500.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

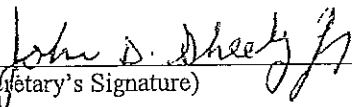
WHEREAS, the schedule of rates, fees and other charges in effect will produce sufficient revenues, together with all other anticipated revenues to satisfy all obligations to the holders of bonds of the Authority, to meet operating expenses, capital outlays, debt service requirements, and to provide for 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 22, 2014 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, 2015 and ending, December 31, 2015 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 17, 2014.

  
(Secretary's Signature)

October 22, 2014

Governing Body Member:	Recorded Vote				
	Aye	Nay	Abstain	Absent	
John A. Ziemian	✓				
Frank P. Koczur	✓				
John Hreha	✓				
John D. Sheehy	✓				
Yves F. Aubourg	✓				
Edward Mikolajczyk	✓				

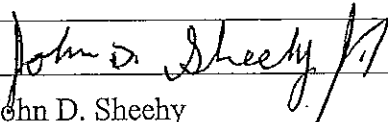
# 2015 ADOPTION CERTIFICATION

## Linden Roselle Sewerage Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2015 TO: December 31, 2015

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 17<sup>th</sup> day of, December, 2014.

Officer's Signature:			
Name:	John D. Sheehy		
Title:	Secretary		
Address:	5005 South Wood Ave. P.O. Box 4118 Linden NJ 07036		
Phone Number:	908-862-7100	Fax Number:	908-474-8685
E-mail address	kmusialowicz@lrsanj.org		



# 2015 ADOPTED BUDGET RESOLUTION #55-14

## Linden Roselle Sewerage Authority

FISCAL YEAR: FROM: January 1, 2015 TO: December 31, 2015

WHEREAS, the Annual Budget and Capital Budget/Program for the Linden Roselle Sewerage Authority for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented for adoption before the governing body of the Linden Roselle Sewerage Authority at its open public meeting of December 17, 2014; and

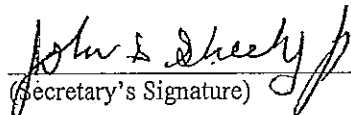
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 9,669,952.00, Total Appropriations, including any Accumulated Deficit, if any, of \$10,069,952.00 and Total Unrestricted Net Position utilized of \$400,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$599,500.00 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 17, 2014 that the Annual Budget and Capital Budget/Program of the Linden Roselle Sewerage Authority for the fiscal year beginning, January 1, 2015 and, ending, December 31, 2015 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 17, 2014

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
John A. Ziemian				✓
Frank P. Koczur	✓			
John Hreha	✓			
John D. Sheehy	✓			
Yves F. Aubourg	✓			
Edward Mikolajczyk				✓

## **2015 AUTHORITY BUDGET**

### **Narrative and Information Section**

The 2015 Linden Roselle Sewerage Authority Budget reflects an overall decrease in Total Appropriations of \$116,161 or 1.1%, from the 2014 Amended Budget.

The most significant line item of reduction is in Administrative Expenses for Professional Fees; \$130k of the overall reduction is attributable to reduced funds necessary for legal fees, as there was a settlement and a payout in the Passaic River Litigation case in early 2014. There is also a \$10k reduction for the required Plant Safety Consultant as more of this area is being handled by LRSA personnel.

There is a reduction in Administration Fringe Benefits for the 2015 year, in spite of an increase for Workers Compensation Insurance costs and an increase in NJ Health Benefits. The credit is attributable to the final phase-in of employee contributions to benefits and a reduced amount expected to be required to fund PERS Pension, Dental & Life Insurance benefits based on the required 2014 payment amounts.

The Debt Service appropriation is flat from 2014 to 2015 which was planned and anticipated. The 1992 Issue Debt Service payment (\$135k-\$140k annually) and NJEDA (Port Authority) Debt Service payment (\$48,611 annually) are to be retired in full during 2016 and 2015. The final payment of \$140K due in 2016 is already in a Trust account and will not impact the 2016 Budget.

At this time we are anticipating that \$400k of surplus will be required to offset rates for 2015. The 2014 Amended Budget shows 650k of surplus utilized, of which 400k was used for rate stabilization and 250k was amended to the O&M Budget for Disposal Costs. Utilizing surplus of 400k is in line with past years where it has been the practice of the Authority to use significant amounts of surplus to help offset rate increases to the Users. The actual rate hearing will not take place until the spring of 2015, however at this time we are anticipating that the increases will be between 0% and 4% for all users. This rate forecast has been provided with the 2015 Budget; however due to the impending Biennial Review we know that it may change when the Review is completed for the 2015 Rate Hearing. It may also be necessary to revise the amount of surplus recommended to be applied at such time. For now we have used the 2011 Biennial Review along with the 2014 expected flows and \$400k of surplus.

# 2015 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Linden Roselle Sewerage Authority

### AUTHORITY BUDGET

FISCAL YEAR: FROM: January 1, 2015 TO: December 31, 2015

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 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. See Above
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 2015 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 2014 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

THE LINDEN ROSELLE SEWERAGE AUTHORITY

2014 RATE RESOLUTION #22-14

WHEREAS, the Authority at its October 23, 2013 meeting reviewed its budget for 2014 and approved the same for State review and approval; and

WHEREAS, the Authority obtained such approval on December 18, 2013 and adopted said budget December 18, 2013;

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 "2011 User Charge System Report". Prepared by Camp Dresser & McKee, Boston, Massachusetts and adopted February 24, 2012; 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 \$4,800,000 for 2014 to be collected at a rate of \$3.44 per one hundred cubic feet of water consumption measured or estimated for the year 2013 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 \$333,000 for 2014 to be collected from Major Industrial Users Class A:

- (a) \$4,601.00 per million gallons of wastewater;
- (b) \$1,307.00 per ton of biochemical oxygen demand (BOD);
- (c) \$1,811.00 per ton of suspended solids;

Approves an estimated amount of \$1,210,000 for 2014 to be collected from Major Industrial Users Class B: \$1,083.00 per million gallons of wastewater.

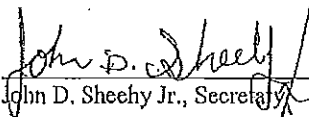
(3) Authorizes the City of Linden through its Tax Collector to collect payments of non-major users in the City and place the same in a bank account for the Authority;

(4) Adopts June 30, 2014, and September 30, 2014 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 \$2,811,000 (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 March 26, 2014.

  
John D. Sheehy Jr., Secretary

# AUTHORITY CONTACT INFORMATION

## 2015

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>Address:</b>	5005 South Wood Ave. P.O. Box 4118		
<b>City, State, Zip:</b>	Linden	NJ	07036
<b>Phone: (ext.)</b>	908-862-7100	908-474-8685	

<b>Preparer's Name:</b>	Karen A. Musialowicz		
<b>Preparer's Address:</b>	5005 South Wood Ave. P.O. Box 4118		
<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>	908-862-0520	<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 2013 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 55
- 2) Provide the amount of total salaries and wages for calendar year 2013 as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: \$2,775,206.44
- 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's 4/23/14 \$119.43& 9/24/14 \$134.00; Sandwich platters & salads for daytime Board meetings.*
- 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. See Attached*

Page N3-Responses  
Question 10

The Authority has an employment contract with the Executive Director.

The commissioners are paid small annual stipends.

All other 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 and deemed appropriate by the Executive Director after they have been carefully evaluated.

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.

Question 12

Reimbursement of Travel expenses has been made to:

3/17/14 John Hreha \$95.54 Includes mileage reimbursed @ \$.30/mile for travel to AEA Conference in Atlantic City, plus parking, breakfast and tip.

5/28/14 John Hreha \$153.25 includes reimbursements of mileage, meals, & tolls for NJWEA Conference

5/28/14 Judy Spadone \$103.20 NJWEA Conference expense reimbursements for mileage, food, tolls and parking

5/28/14 Gary Fare \$ 61.15 NJWEA Conference expenses including reimbursement for parking and food

# AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## Linden Roselle Sewerage Authority

FISCAL YEAR: FROM: January 1 TO: December 31

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. Gary Fare, Executive Director, car provided for Authority business and commute; included on W-2 as a fringe Benefit.*

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.*



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

**Linden Roselle Sewerage Authority**

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

*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 all related 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 related 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, 2015, the calendar year 2013 W-2 and 1099 should be used (60 days prior to start of budget year is November 1, 2014, with 2013 being the most recent calendar year ended), and for fiscal years ending June 30, 2016, the calendar year 2014 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2015, with 2014 being the most recent calendar year ended).

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

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

For the Period January 1, 2015 to December 31, 2015

Union Roselle Sewerage Authority

Reportable Compensation from Authority (W-2/ 1099)

Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Officer	Key Employee	Highest Compensated Employee	Former	Base Salary/ Stipend	Bonus	Other (auto allowances, 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	Positions held at Other Public Entities Listed in Column Q	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column Q	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1. G. Fara	Executive Director	35	X					\$ 143,218	\$ -	\$ 3,000	\$ -	\$ 176,118	none	\$ -	0	\$ -	\$ 176,118
2. J. Spadone	Enviro. Compl. Mgr	35	X		X			100,981	-	2,706	16,728	119,915	none	-	0	0	119,915
3. J. Zieman			X					700				700	retired-PERS	-	104,871		105,571
4. F. Koczur			X					500				500	retired-PERS	-	46,029		46,529
5. J. Hreha			X					500				500	retired-PERS	-	43,144		43,644
6. J. Stechy			X					500				500	retired-PERS	-	34,905		35,405
7. Y. Aubourg			X					500				500	counselor	0-10	15,000	9,000	24,500
8. E. Mikolajczyk			X					500				500	retired-PERS	-	26,033		26,533
9																	
10																	
11																	
12																	
13																	
14																	
15																	
Total:								\$ 245,399	\$ -	\$ 5,706	\$ 48,128	\$ 299,233			\$ 289,982	\$ 9,000	\$ 578,215

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

# **2015 AUTHORITY BUDGET**

## **Financial Schedules Section**

2015

Linden Roselle  
Sewerage Authority

AUTHORITY  
CAPITAL  
BUDGET/  
PROGRAM

# 2015 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

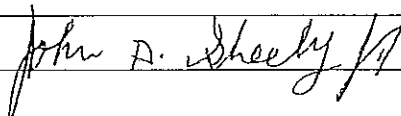
## Linden Roselle Sewerage Authority

FISCAL YEAR: FROM: January 1, 2015 TO: December 31, 2015

☒ 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 22nd day of October, 2014.

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. P.O. Box 4118 Linden, NJ 07036		
Phone Number:	908-862-7100	Fax Number:	908-474-8685
E-mail address	kmusialowicz@lrsanj.org		

# 2015 CAPITAL BUDGET/PROGRAM MESSAGE

## Linden Roselle Sewerage Authority

FISCAL YEAR: FROM: January 1, 2015 TO: December 31, 2015

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 for 2015, it does not impact the rates. It has yet to be determined if and how much will have to be raised in the years following 2015.**

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, 2015):	January 1, 2015
Period End (i.e.: December 31, 2015):	December 31, 2015
Operation 1:	Sewerage Treatment Plant
Operation 2:	N/A
Operation 3:	N/A
Operation 4:	N/A
Operation 5:	N/A
Operation 6:	N/A

# 2015 Budget Summary

Linden Roselle Sewerage Authority  
For the Period January 1, 2015 to December 31, 2015

	Sewerage Treatment Plant				Proposed Budget				Total All Operations	Current Year Adopted Budget	Total All Operations	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Operations	Operations	Operations	All Operations	All Operations
<b>REVENUES</b>													
Total Operating Revenues	\$	9,286,952	\$	-	\$	-	\$	-	\$	9,154,113	\$	132,839	1.5%
Total Non-Operating Revenues		383,000	-	-	-	-	-	-	383,000	382,000		1,000	0.3%
Total Anticipated Revenues		9,669,952	-	-	-	-	-	-	9,669,952	9,536,113		133,839	1.4%
<b>APPROPRIATIONS</b>													
Total Administration		1,166,284	-	-	-	-	-	-	1,166,284	1,335,576		(169,292)	-12.7%
Total Cost of Providing Services		7,245,583	-	-	-	-	-	-	7,245,583	7,186,228		59,355	0.8%
Total Principal Payments on Debt Service in Lieu of Depreciation		1,267,508	-	-	-	-	-	-	1,267,508	1,251,432		16,076	1.3%
Total Operating Appropriations		9,679,375	-	-	-	-	-	-	9,679,375	9,773,236		(93,861)	-1.0%
Total Interest Payments on Debt		390,577	-	-	-	-	-	-	390,577	412,877		(22,300)	-5.4%
Total Other Non-Operating Appropriations		-	-	-	-	-	-	-	-	-		-	#DIV/0!
Total Non-Operating Appropriations		390,577	-	-	-	-	-	-	390,577	412,877		(22,300)	-5.4%
Accumulated Deficit		-	-	-	-	-	-	-	-	-		-	#DIV/0!
Total Appropriations and Accumulated Deficit		10,069,952	-	-	-	-	-	-	10,069,952	10,186,113		(116,161)	-1.1%
Less: Total Unrestricted Net Position Utilized		400,000	-	-	-	-	-	-	400,000	650,000		(250,000)	-38.5%
Net Total Appropriations		9,669,952	-	-	-	-	-	-	9,669,952	9,536,113		133,839	1.4%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!



# 2015 Revenue Schedule

Linden Roselle Sewerage Authority  
For the Period January 1, 2015 to December 31, 2015

	Proposed Budget						Current Year Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year	
	Sewerage Treatment Plant	N/A	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES										
Service Charges										
Residential	\$ 4,740,000						\$ 4,740,000	\$ 4,803,913	\$ (63,913)	-1.3%
Business/Commercial							-	-	-	#DIV/0!
Industrial	1,611,000						1,611,000	1,539,200	71,800	4.7%
Intergovernmental	2,935,952						2,935,952	2,811,000	124,952	4.4%
Other							-	-	-	#DIV/0!
Total Service Charges	9,286,952	-	-	-	-	-	9,286,952	9,154,113	132,839	1.5%
Connection Fees										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees		-	-	-	-	-	-	-	-	#DIV/0!
Parking Fees										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees		-	-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)										
Other Revenue 1							-	-	-	#DIV/0!
Other Revenue 2							-	-	-	#DIV/0!
Other Revenue 3							-	-	-	#DIV/0!
Other Revenue 4							-	-	-	#DIV/0!
Total Other Revenue		-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Revenues	9,286,952	-	-	-	-	-	9,286,952	9,154,113	132,839	1.5%
NON-OPERATING REVENUES										
Grants & Entitlements (List)										
Grant #1							-	-	-	#DIV/0!
Grant #2							-	-	-	#DIV/0!
Grant #3							-	-	-	#DIV/0!
Grant #4							-	-	-	#DIV/0!
Total Grants & Entitlements		-	-	-	-	-	-	-	-	#DIV/0!
Local Subsidies & Donations (List)										
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!
Interest on Investments & Deposits										
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%
Other Non-Operating Revenues (List)										
Late Payment Penalties	80,000						80,000	80,000	-	0.0%
Industry Contribution	278,000						278,000	277,000	1,000	0.4%
Miscellaneous	20,000						20,000	20,000	-	0.0%
Other Non-Operating #4							-	-	-	#DIV/0!
Other Non-Operating Revenues	378,000	-	-	-	-	-	378,000	377,000	1,000	0.3%
Total Non-Operating Revenues	383,000	-	-	-	-	-	383,000	382,000	1,000	0.3%
TOTAL ANTICIPATED REVENUES	\$ 9,669,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,669,952	\$ 9,536,113	\$ 133,839	1.4%

## 2014 Revenue Schedule

Linden Roselle Sewerage Authority

For the Period January 1, 2015 to December 31, 2015

<i>Current Year Adopted Budget</i>							
	Sewerage Treatment Plant	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	\$ 4,803,913						\$ 4,803,913
Business/Commercial							-
Industrial	1,539,200						1,539,200
Intergovernmental	2,811,000						2,811,000
Other							-
Total Service Charges	9,154,113	-	-	-	-	-	9,154,113
<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	9,154,113	-	-	-	-	-	9,154,113
<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	277,000						277,000
Miscellaneous	20,000						20,000
Other Non-Operating #4							-
Other Non-Operating Revenues	377,000	-	-	-	-	-	377,000
Total Non-Operating Revenues	382,000	-	-	-	-	-	382,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 9,536,113</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,536,113</b>

# 2015 Appropriations Schedule

## Linden Roselle Sewerage Authority

For the Period January 1, 2015 to December 31, 2015

	Proposed Budget						Current Year Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
	Sewerage Treatment Plant	N/A	N/A	N/A	N/A	N/A	Total All Operations	All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 473,319						\$ 473,319	\$ 463,716	\$ 9,603 2.1%
Fringe Benefits	273,265						273,265	311,660	(38,395) -12.3%
Total Administration - Personnel	746,584	-	-	-	-	-	746,584	775,376	(28,792) -3.7%
<i>Administration - Other (List)</i>									
Administrative Expenses	419,700						419,700	560,200	(140,500) -25.1%
Other Admin Expense #2	-						-	-	#DIV/0!
Other Admin Expense #3	-						-	-	#DIV/0!
Other Admin Expense #4	-						-	-	#DIV/0!
Miscellaneous Administration*	-						-	-	#DIV/0!
Total Administration - Other	419,700	-	-	-	-	-	419,700	560,200	(140,500) -25.1%
Total Administration	1,166,284	-	-	-	-	-	1,166,284	1,335,576	(169,292) -12.7%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	2,477,814						2,477,814	2,447,058	30,756 1.3%
Fringe Benefits	1,430,535						1,430,535	1,403,830	26,705 1.9%
Total COPS - Personnel	3,908,349	-	-	-	-	-	3,908,349	3,850,888	57,461 1.5%
<i>Cost of Providing Services - Other (List)</i>									
Operating Expenses	3,337,234						3,337,234	3,335,340	1,894 0.1%
Other COPS Expense #2	-						-	-	#DIV/0!
Other COPS Expense #3	-						-	-	#DIV/0!
Other COPS Expense #4	-						-	-	#DIV/0!
Miscellaneous COPS*	-						-	-	#DIV/0!
Total COPS - Other	3,337,234	-	-	-	-	-	3,337,234	3,335,340	1,894 0.1%
Total Cost of Providing Services	7,245,583	-	-	-	-	-	7,245,583	7,186,228	59,355 0.8%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,267,508	-	-	-	-	-	1,267,508	1,251,432	16,076 1.3%
Total Operating Appropriations	9,679,375	-	-	-	-	-	9,679,375	9,773,236	(93,861) -1.0%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	390,577	-	-	-	-	-	390,577	412,877	(22,300) -5.4%
Operations & Maintenance Reserve	-						-	-	#DIV/0!
Renewal & Replacement Reserve	-						-	-	#DIV/0!
Municipality/County Appropriation	-						-	-	#DIV/0!
Other Reserves	-						-	-	#DIV/0!
Total Non-Operating Appropriations	390,577	-	-	-	-	-	390,577	412,877	(22,300) -5.4%
TOTAL APPROPRIATIONS	10,069,952	-	-	-	-	-	10,069,952	10,186,113	(116,161) -1.1%
ACCUMULATED DEFICIT	-						-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	10,069,952	-	-	-	-	-	10,069,952	10,186,113	(116,161) -1.1%
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation	-						-	-	#DIV/0!
Other	400,000						400,000	650,000	(250,000) -38.5%
Total Unrestricted Net Position Utilized	400,000	-	-	-	-	-	400,000	650,000	(250,000) -38.5%
TOTAL NET APPROPRIATIONS	\$ 9,669,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,669,952	\$ 9,536,113	\$ 133,839 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 \$ 483,968.75 \$ - \$ - \$ - \$ - \$ - \$ 483,968.75

CHART 1 THE LINDEN ROSELLE SEWERAGE AUTHORITY  
2015 BUDGET  
SUMMARY - OPERATING AND MAINTENANCE COSTS

O & M COSTS		AMENDED 2013 BUDGET		AMENDED 2014 BUDGET		2015 BUDGET	INCREASE (DECREASE) 2014/15		CHANGE AS A PERCENT
		BUDGET		BUDGET					
I.	CONTROLLABLE COSTS								
A.	EMPLOYMENT	2,780,350		2,789,024		2,803,469	14,439	0.52%	
	SALARIES	104,000		121,750		147,670	25,920	21.29%	
	OVERTIME/PREMIUM TIME								
	BENEFITS	2,884,350		2,910,774		2,951,133	40,359	1.39%	
	Subtotal:	1,622,200		1,715,490		1,703,800	(14,690)	(0.85%)	
	TOTAL EMPLOYMENT COSTS	4,505,550		4,625,264		4,654,933	28,669	0.62%	
B.	ADMINISTRATION								
	INSURANCE RESERVE 1	250,000		0		0	0	0.00%	
	OFFICE EXPENSE	69,500		81,500		85,000	3,500	4.29%	
	TRUSTEE FEES	3,000		3,000		4,000	1,000	33.33%	
	PROFESSIONAL FEES	487,200		475,700		330,700	(145,000)	(30.48%)	
	TOTAL ADMINISTRATION COSTS	809,700		560,200		419,700	(140,500)	(25.08%)	
C.	INSURANCE	147,200		200,571		223,000	22,429	11.18%	
D.	OPER. MAINT. & MONITORING COSTS								
	HI TENSION POWER	1,301,800		1,047,342		1,185,933	142,591	13.61%	
	OPER. CHEMICAL & SUPPLIES	178,400		184,277		184,826	349	0.19%	
	UTIL. FUELS, LUBES & GAS	164,000		158,000		163,000	5,000	3.16%	
	MAINT. PARTS & SUPPLIES	151,000		155,000		163,000	8,000	5.16%	
	MAINT. CONTRACT SERVICES	69,000		71,000		71,000	1,000	1.41%	
	MONITORING CONTRACT SERV.	53,815		15,500		13,220	(3,280)	(19.88%)	
	LAB & MONITORING SUPPLIES	56,235		40,650		57,200	16,550	40.71%	
	TOTAL OPER. MAINT. & MONITORING COSTS	1,974,250		1,672,769		1,840,979	168,210	10.06%	
E.	DISPOSAL COSTS	850,800		1,169,500		1,003,955	(165,545)	(14.08%)	
F.	DIRECT CHARGES TO LINDEN, NON-MAJORS	52,000		50,000		52,000	2,000	4.00%	
II.	ENVIRONMENTAL COMPLIANCE COSTS								
A.	TREATMENT WORKS EER	175,000		172,000		159,800	(12,500)	(7.27%)	
B.	SLUDGE ENV. ENFORCEMENT	7,000		11,500		7,800	(3,700)	(32.17%)	
	NET TREATMENT WORKS ERR	182,000		183,500		167,300	(16,200)	(8.33%)	
III.	CONTINGENCY	60,000		60,000		50,000	(10,000)	(16.67%)	
	GRAND TOTALS	8,582,500		8,521,804		8,411,867	(109,537)	(1.29%)	
	GRAND TOTAL 2014 Budget Prior to Amendment			8,271,804		8,411,867	140,063	1.69%	

1,100K added in 2014 from surplus, now 350K total in Insurance Deductible Reserve account.

CHART 1

4654,933  
419,700  
3,337,234

Linden Roselle Sewerage Authority  
Payroll By Department

	Number Of Employees	2015 Estimated Payroll	Overtime	Premium Time	Summer Help	2015 Total Payroll
<u>Monitoring</u>						
Union	5	276,633.00	0.00	0.00		276,633.00
Non-Union	4	311,098.00			2,000.00	313,098.00
	9	587,731.00	0.00	0.00	2,000.00	589,731.00
<u>Maintenance</u>						
Union	9	599,981.00	20,000.00	0.00		619,981.00
Non-Union	1	92,417.00			5,000.00	97,417.00
	10	692,398.00	20,000.00	0.00	5,000.00	717,398.00
<u>Operations</u>						
Union	12	618,678.00	64,170.00	51,000.00	3,000.00	736,848.00
Non-Union	6	433,837.00				433,837.00
	18	1,052,515.00	64,170.00	51,000.00	3,000.00	1,170,685.00
<u>Business</u>						
Non-Union	8	470,819.00	0.00	0.00	2,500.00	473,319.00
	8	470,819.00	0.00	0.00	2,500.00	473,319.00
Part Time Recording Secretary	0	0.00	0.00	0.00	0.00	0.00
Totals	45	2,803,463	84,170	51,000	12,500	2,951,133

Sewerage Clerical	2,332,644	Prem. Time	51,000
	470,819	Overtime	84,170
		Summer	12,500
	2,803,463		147,670

84% Fringe Benefit  
16% Distribution Percentage  
2,477,814  
473,319  
2,951,133

## 2014 Appropriations Schedule

Linden Roselle Sewerage Authority  
For the Period January 1, 2015 to December 31, 2015

	Current Year Adopted Budget						
	Sewerage Treatment Plant	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 463,716						\$ 463,716
Fringe Benefits	311,660						311,660
Total Administration - Personnel	775,376	-	-	-	-	-	775,376
<i>Administration - Other (List)</i>							
Administrative Expenses	560,200						560,200
Other Admin Expense #2							-
Other Admin Expense #3							-
Other Admin Expense #4							-
Miscellaneous Administration*							-
Total Administration - Other	560,200	-	-	-	-	-	560,200
Total Administration	1,335,576	-	-	-	-	-	1,335,576
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	2,447,058						2,447,058
Fringe Benefits	1,403,830						1,403,830
Total COPS - Personnel	3,850,888	-	-	-	-	-	3,850,888
<i>Cost of Providing Services - Other (List)</i>							
Operating Expenses	3,335,340						3,335,340
Other COPS Expense #2							-
Other COPS Expense #3							-
Other COPS Expense #4							-
Miscellaneous COPS*							-
Total COPS - Other-	3,335,340	-	-	-	-	-	3,335,340
Total Cost of Providing Services	7,186,228	-	-	-	-	-	7,186,228
Total Principal Payments on Debt Service in Lieu of Depreciation	1,251,432	-	-	-	-	-	1,251,432
Total Operating Appropriations	9,773,236	-	-	-	-	-	9,773,236
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	412,877	-	-	-	-	-	412,877
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	412,877	-	-	-	-	-	412,877
<b>TOTAL APPROPRIATIONS</b>	10,186,113	-	-	-	-	-	10,186,113
<b>ACCUMULATED DEFICIT</b>							
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	10,186,113	-	-	-	-	-	10,186,113
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	650,000						650,000
Total Unrestricted Net Position Utilized	650,000	-	-	-	-	-	650,000
<b>TOTAL NET APPROPRIATIONS</b>	\$ 9,536,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,536,113

\* 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 \$ 488,661.80 \$ - \$ - \$ - \$ - \$ - \$ - \$ 488,661.80

# 5 Year Debt Service Schedule - Principal

Linden Roselle Sewerage Authority

	Current Year (2014)	Fiscal Year Beginning in							Total Principal Outstanding
		2015	2016	2017	2018	2019	2020	Thereafter	
<b>Sewerage Treatment Plant</b>									
1992 Authority Bonds	\$ 140,000	\$ 135,000	\$ 140,000	\$ -	-	-	\$ -	\$ -	275,000
NJDEA	48,611	48,611	-	-	-	-	-	-	48,611
NJETT(Sludge Facilities)	714,682	735,758	750,512	764,897	778,404	799,464	817,928	2,602,009	7,248,972
NJETT(Liquid End Facilities)	348,139	348,139	358,139	363,139	368,139	378,139	388,139	4,869,530	7,073,364
Total Principal	1,251,432	1,267,508	1,248,651	1,128,036	1,146,543	1,177,603	1,206,067	7,471,539	14,645,947
N/A									
Debt Issuance #1	-	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Debt Issuance #1	-	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Debt Issuance #1	-	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Debt Issuance #1	-	-	-	-	-	-	-	-	-
Debt Issuance #2	-	-	-	-	-	-	-	-	-
Debt Issuance #3	-	-	-	-	-	-	-	-	-
Debt Issuance #4	-	-	-	-	-	-	-	-	-
Total Principal	-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>	\$ 1,251,432	\$ 1,267,508	\$ 1,248,651	\$ 1,128,036	\$ 1,146,543	\$ 1,177,603	\$ 1,206,067	\$ 7,471,539	\$ 14,645,947

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	03/25/2014		

# 5 Year Debt Service Schedule - Interest

Linden Roselle Sewerage Authority

Fiscal Year Beginning in

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<i>Sewerage Treatment Plant</i>									
1992 Authority Bonds									
NJDEA									
NJDEIT(Sludge Facilities)	225,250	207,000	191,600	175,600	158,170	139,895	117,395	212,435	1,202,095
NJDEIT(Liquid End Facilities)	187,627	183,577	165,358	145,288	137,788	130,038	121,788	714,288	1,598,125
Total Interest Payments	412,877	390,577	356,958	320,888	295,958	269,933	239,183	926,723	2,800,220
N/A									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments	-	-	-	-	-	-	-	-	-
N/A									
Debt Issuance #1									
Debt Issuance #2									
Debt Issuance #3									
Debt Issuance #4									
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 412,877	\$ 390,577	\$ 356,958	\$ 320,888	\$ 295,958	\$ 269,933	\$ 239,183	\$ 926,723	\$ 2,800,220

This schedule includes set fees due to NJDEIT that are not included in the current auditor schedule of interest due.



# 2015 Net Position Reconciliation

Linden Roselle Sewerage Authority

For the Period

January 1, 2015

to

December 31, 2015

## Proposed Budget

	Sewerage Treatment Plant	N/A	N/A	N/A	N/A	N/A	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF CURRENT YEAR (1)</b>	\$ 25,167,561						\$ 25,167,561
Less: Invested in Capital Assets, Net of Related Debt (1)	16,538,189						16,538,189
Less: Restricted for Debt Service Reserve (1)	140,039						140,039
Less: Other Restricted Net Position (1)	3,803,362						3,803,362
Total Unrestricted Net Position (1)	4,685,971	-	-	-	-	-	4,685,971
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution	250,000						250,000
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>	4,435,971	-	-	-	-	-	4,435,971
Unrestricted Net Position Utilized to Balance Proposed Budget	400,000	-	-	-	-	-	400,000
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	400,000	-	-	-	-	-	400,000
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>	\$ 4,035,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,035,971
(4)							

(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 \$ 483,969 \$ - \$ - \$ - \$ - \$ - \$ 483,969

(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.

# 2015 Proposed Capital Budget

Linden Roselle Sewerage Authority  
For the Period January 1, 2015 to December 31, 2015

	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	\$ 599,500		\$ 599,500			
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	599,500	-	599,500	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Project A Description	-					
Project B Description	-					
Project C Description	-					
Project D Description	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 599,500</b>	<b>\$ -</b>	<b>\$ 599,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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, 2015		to		December 31, 2015		
Fiscal Year Beginning in								
	Estimated Total Cost	Current Year Proposed Budget		2016	2017	2018	2019	2020
Sewerage Treatment Plant								
See Attached Schedule	\$ 5,189,900	\$ 599,500	\$ 2,345,400	\$ 245,000	\$ 25,000	\$ 595,000	\$ 1,380,000	
Project B Description	-	-						
Project C Description	-	-						
Project D Description	-	-						
Total	5,189,900	599,500	2,345,400	245,000	25,000	595,000	1,380,000	
N/A								
Project A Description	-	-						
Project B Description	-	-						
Project C Description	-	-						
Project D Description	-	-						
Total	-	-	-	-	-	-	-	-
N/A								
Project A Description	-	-						
Project B Description	-	-						
Project C Description	-	-						
Project D Description	-	-						
Total	-	-	-	-	-	-	-	-
N/A								
Project A Description	-	-						
Project B Description	-	-						
Project C Description	-	-						
Project D Description	-	-						
Total	-	-	-	-	-	-	-	-
N/A								
Project A Description	-	-						
Project B Description	-	-						
Project C Description	-	-						
Project D Description	-	-						
Total	-	-	-	-	-	-	-	-
N/A								
Project A Description	-	-						
Project B Description	-	-						
Project C Description	-	-						
Project D Description	-	-						
Total	-	-	-	-	-	-	-	-
TOTAL	\$ 5,189,900	\$ 599,500	\$ 2,345,400	\$ 245,000	\$ 25,000	\$ 595,000	\$ 1,380,000	

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