

Authority Budget of:

Adopted

Linden Roselle Sewerage Authority

LOCAL GOVT SERVICES

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RECEIVED

State Filing Year

2018

For the Period:

January 1, 2018

to

December 31, 2018

www.LRSANJ.org

Authority Web Address

APPROVED COPY

Department Of



**Community
Affairs**

NOV 27 2017

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Division of Local Government Services

2018 AUTHORITY BUDGET

Certification Section

2018

Linden Roselle Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM January 1, 2018 TO December 31, 2018

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: Paul D. Gwert CPA, RMA Date: 11/21/2017

CERTIFICATION OF ADOPTED BUDGET

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

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

By: Paul D. Gwert CPA, RMA Date: 1/2/2018

2018 PREPARER'S CERTIFICATION

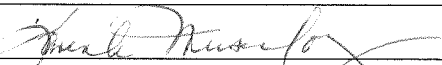
Linden Roselle Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: FROM: Jan1,2018 **TO:** Dec 31, 2018

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 So Wood Ave. Linden NJ 07036		
Phone Number:	908-862-7100	Fax Number:	908-474-8685
E-mail address	kmusialowicz@lrsanj.org		

2018 APPROVAL CERTIFICATION

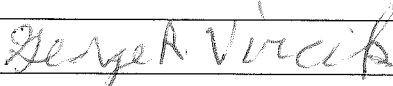
Linden Roselle Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** Jan 1, 2018 **TO:** Dec 31, 2018

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 25 day of October, 2017.

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:	George R. Vircik		
Title:	Chairman		
Address:	5005 South Wood Ave Linden NJ 07036		
Phone Number:	908-862-7100	Fax Number:	908-474-8685
E-mail address			

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

George R. Vircik

Title of Officer Certifying compliance

Chairman

Signature

George R. Vircik

2018 AUTHORITY BUDGET RESOLUTION #42-17

Linden Roselle Sewerage Authority

FISCAL YEAR: **FROM:** Jan. 1, 2018 **TO:** Dec. 31, 2018

WHEREAS, the Annual Budget and Capital Budget for the Linden Roselle Sewerage Authority for the fiscal year beginning, January 1, 2018 and ending, December 31, 2018 has been presented before the governing body of the Linden Roselle Sewerage Authority at its open public meeting of October 25, 2017; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$10,376,735.00, Total Appropriations, including any Accumulated Deficit if any, of \$ 10,876,735.00 and Total Unrestricted Net Position utilized of \$500,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$826,250.00 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 25, 2017 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, 2018 and ending, December 31, 2018 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 19, 2017.



Emerito Ruiz, Jr. **Secretary**

October 25, 2017

Governing Body Member:	Recorded Vote			
	Aye	Nay	Abstain	Absent
George R. Vircik	✓			
Robert Sadowski	✓			
Edward Mikolajczyk	✓			
Emerito Ruiz, Jr	✓			
Jamel C. Holley		✓		
Reginald Atkins		✓		

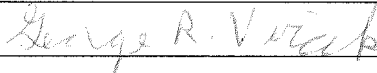
2018 ADOPTION CERTIFICATION

Linden Roselle Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: **FROM:** Jan. 1, 2018 **TO:** Dec. 31, 2018

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 19 day of, December, 2017.

Officer's Signature:			
Name:	George R. Vircik		
Title:	Chairman		
Address:	5005 South Wood Ave. Linden, NJ 07036		
Phone Number:	908-862-7100	Fax Number:	908-474-8685
E-mail address			

2018 ADOPTED BUDGET RESOLUTION #51-17

LINDEN ROSELLE SEWERAGE AUTHORITY

FISCAL YEAR: **FROM:** January 1, 2018 **TO:** December 31, 2018

WHEREAS, the Annual Budget and Capital Budget/Program for the Linden Roselle Sewerage Authority for the fiscal year beginning January 1, 2018 and ending, December 31, 2018 has been presented for adoption before the governing body of the Linden Roselle Sewerage Authority at its open public meeting of December 19, 2017; and

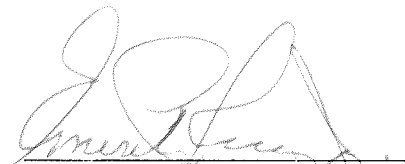
WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$10,376,735.00, Total Appropriations, including any Accumulated Deficit, if any, of \$10,876,735.00 and Total Unrestricted Net Position utilized of \$500,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflects Total Capital Appropriations of \$826,250.00 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 19, 2017 that the Annual Budget and Capital Budget/Program of the Linden Roselle Sewerage Authority for the fiscal year beginning, January 1, 2018 and, ending, December 31, 2018 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.


Emerito Ruiz, Jr., Secretary

December 19, 2017

Governing Body

Member:	Aye	Nay	Recorded Vote	Abstain	Absent
George R. Vircik	✓				
Robert Sadowski	✓				
Edward Mikolajczyk	✓				
Emerito Ruiz, Jr.	✓				
Jamel C. Holley					✓
Reginald Atkins					✓

2018 AUTHORITY BUDGET

Narrative and Information Section

2018 AUTHORITY BUDGET MESSAGE & ANALYSIS

LINDEN ROSELLE SEWERAGE

AUTHORITY BUDGET

FISCAL YEAR: FROM: Jan 1, 2018 TO: Dec 31, 2018

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

1. Complete a brief statement on the 2018/2018-2019 proposed Annual Budget and make comparison to the 2017/2017-2018 adopted budget for each operation. Explain any variances over +/-10% (As shown on budget page F-4 explain the reason for changes for each appropriation changing more than 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.

The 2018 LRSA Budget has two operating line items with a change over 10%. They are both for Fringe Benefits. The increase is due to increases in the PERS Pension assessment from the State of NJ as well as anticipated increases in NJ State Health Benefit Premiums.

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% (As shown on budget page F-2 explain reason for change for each revenue changing more than 10%) from the current year adopted budget.

The 2018 Anticipated Revenues are based on loadings Provided by the industries we serve and current year billing data of all other customers, which is based on actual water records provided by NJ American Water. The 10.2% increase in Industrial Revenue is attributable to the loadings expected and information provided to us by the customers. The 25% increase budgeted in Capacity Fee Revenue is based on the history of the fees in this category since its inception in 2015. Easements & Other Misc. have been increased \$500 or 20% due to accumulated CPI adjustments in the actual agreements and calculations of fees.

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 utilized in the proposed 2018 Budget to stabilize the rates and minimize our rate increases to all customers.**
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 2018/2018-2019 operations. If there exists an accumulated deficit from prior years' budgets (and funding is included in the proposed budget as a result of a prior deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question. **(Prepare a response to deficits caused by the implementation of GASB 68) The Authority has made all required payments to the Pension plan in the year in which they are billed. At present the Authority has not planned to cover all deficits caused by GASB 68 in the**

current Budget as that would cause an exorbitant rate increase for our users. Calculations as provided to us by the State of NJ, Division of Pensions are calculated based on actuarial tables. We are not yet confident that this deficit will not be reduced during future calculation years. By waiting to see the trends over the next few years, we are acting in the best interest of the Municipalities that we serve. It would be hasty on our part to fully fund this deficit immediately as the actuarial assumptions used for these calculations can adjust based on future experience and may decrease the current liability amounts.

7. Attach a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) if it has been changed since the prior year budget submission and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in the rate structure, if applicable.

2017 Rate Resolution is attached

THE LINDEN ROSELLE SEWERAGE AUTHORITY

2017 RATE RESOLUTION #24-17

WHEREAS, the Authority at its October 26, 2016 meeting reviewed its budget for 2017 and approved the same for State review and approval; and

WHEREAS, the Authority obtained such approval on December 6, 2016 and adopted said budget December 20, 2016;

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 \$4,801,700 for 2017 to be collected at a rate of **\$3.51** per one hundred cubic feet of water consumption measured or estimated for the year 2016 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 estimated amount of \$533,685 for 2017 to be collected from **Major Industrial Users Class A:**

- (a) **\$4,701.00** per million gallons of wastewater;
- (b) **\$1,148.00** per ton of biochemical oxygen demand (BOD);
- (c) **\$1,929.00** per ton of suspended solids;

(3) Approves an estimated amount of \$1,215,561 for 2017 to be collected from **Major Industrial Users Class B: \$1,108.00** per million gallons of wastewater. Capacity fee billing at \$421 per million gallons per year of Reserved Capacity would apply if 80% of flow limits are not met.

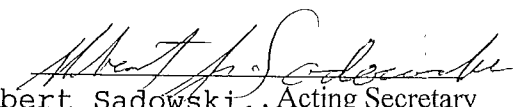
(4) Authorizes the City of Linden through its Tax Collector to collect payments of non-major users in the City and place the same in a bank account for the Authority;

(5) Adopts **June 30, 2017**, and **October 2, 2017** 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**.

(6) Charges to the Borough of Roselle the amount of \$2,872,175 (payable quarterly) in accordance with the Municipal Agreement; and

(7) 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 April 27, 2017.


Robert Sadowski, Acting Secretary

AUTHORITY CONTACT INFORMATION

2018

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

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

Preparer's Name:	Cathleen Principato		
Preparer's Address:	5005 South Wood Ave		
City, State, Zip:	Linden	NJ	07036
Phone: (ext.)	908-862-7100	Fax:	908-474-8685
E-mail:	cprincipato@lrsanj.org		

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

Chief Financial Officer:	Cathleen Principato		
Phone: (ext.)	908-862-7100	Fax:	908-474-8685
E-mail:	cprincipato@lrsanj.org		

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

AUTHORITY CONTACT INFORMATION

2018

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

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

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

Chief Executive Officer:	Gary G. Fare		
Phone: (ext.)	908-862-7100	Fax:	908-474-8685
E-mail:	GFARE@LRSANJ.ORG		

Chief Financial Officer:	Karen A. Musialowicz		
Phone: (ext.)	908-862-7100	Fax:	908-474-8685
E-mail:	KMUSIALOWICZ@LRSANJ.ORG		

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

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Linden Roselle Sewerage Authority

FISCAL YEAR: FROM: Jan 1, 2017 TO: Dec 31, 2017

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

- 1) Provide the number of individuals employed in (Use Most Recent W-3 Available 2016 or 2017) as reported on the Authority's Form W-3, Transmittal of Wage and Tax Statements: 48
 - 2) Provide the amount of total salaries and wages as reported on the Authority's Form W-3, (Use Most Recent W-3 Available 2016 or 2017) Transmittal of Wage and Tax Statements: \$2,936,609.13
 - 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 (Most Recent Filing that March 31, 2017 or 2018 deadline has passed 2017 or 2018) because of their relationship with the Authority file the form as required? (Checked to see if individuals actually filed at <http://www.state.nj.us/dca/divisions/dlgs/resources/fds.html> before answering) 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 a narrative of your Authority's procedures for all employees. Please SEE BELOW.**
 - 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.*
- Page N-3 (1 of 2)
- 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. G Fare \$50.97, Judy Spadone \$23.30 Travel reimbursements for Conference and meetings.

- 13) Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority:
- a. First class or charter travel No
 - b. Travel for companions No
 - c. Tax indemnification and gross-up payments No
 - d. Discretionary spending account No
 - e. Housing allowance or residence for personal use No
 - f. Payments for business use of personal residence No
 - g. Vehicle/auto allowance or vehicle for personal use No
 - h. Health or social club dues or initiation fees No
 - i. Personal services (i.e.: maid, chauffeur, chef) No
- If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*
- 14) Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement? Yes___ If "no," attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. ***(If your authority does not allow for reimbursements indicate that in answer)***
- 15) Did the Authority make any payments to current or former commissioners or employees for severance or termination? No_ If "yes," attach explanation including amount paid.
- 16) Did the Authority make any payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? No If "yes," attach explanation including amount paid.
- 17) Did the Authority comply with its Continuing Disclosure Agreements for all debt issuances outstanding by submitting its audited annual financial statements, annual operating data, and notice of material events to the Municipal Securities Rulemaking Board's Electronic Municipal Marketplace Access (EMMA) as required? N/A If "no," attach a description of the Authority's plan to ensure compliance with its Continuing Disclosure Agreements in the future.
- 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.

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 of Directors and the Executive Director review all salary adjustments and determine any raises to be recommended. Recommendations are presented to the Board for approval by Resolution.

The Authority is still in negotiations for a new Union Contract which expired 12/31/2015. Once a new contract is approved all retro adjustments will be made if any are owed.

11) The following amounts were paid to Bella Gina's 1/19/17 \$111.00, 2/16/17 \$116.00, 3/16/17 \$132.50, 4/21/17 \$125.00, 5/18/17 \$126.00, 6/22/17 \$123.00, 7/20/17 133.00, 8/17/17 108.00, 8/31/17 \$54.30, 9/14/17 \$51.25, 9/22/17 \$144.00, 10/20/17 \$132.00.

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES,
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS**
Linden Roselle Sewerage Authority

FISCAL YEAR: FROM: Jan 1, 2017 TO: Dec 31, 2017

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

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

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

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

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

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

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

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

Reportable compensation: (Use the Most Recent W-2 available 2017 or 2018). 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, 2018, the most recent W-2 and 1099 should be used 2017 or 2016 (60 days prior to start of budget year is November 1, 2017, with 2016 being the most recent calendar year ended), and for fiscal years ending June 30, 2018, the calendar year 2017 W-2 and 1099 should be used (60 days prior to start of budget year is May 1, 2017, with 2017 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, 2018 to December 31, 2018
Linden Roselle Sewerage Authority

Position (Can Check more than 1 Column for each person) 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 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 where Individual is an Employee or Member of the Governing Body (1) See note below	Positions held at Other Public Entities Listed in Column O	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column O	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1 G. Fare	Executive Director	35	X	X	X	X	X	\$ 152,466		\$ 5,939	\$ 39,904	\$ 192,309	none				\$ 22,447	\$ 214,756
2 J. Spadone	Enviro. Compl. Mgr	35	X	X	X	X	X	108,213		2,721	16,329	127,263	none				8,196	135,459
3 P. Cerra	Commissioner(deceased)							167				167	500 none	Retired- PERS				167
4 E. Mikolajczyk (2016 & 17)	Commissioner							500				500	500 none	Retired- PERS			16,825	43,358
5 F. Koczur(2016)	Former Commissioner							700				700	700 none	Retired - PERS			41,858	42,558
6 Y. Aubourg(2016)	Former Commissioner							333				333	333 unknown					333
7 J. Sheehy(2016)	Commissioner(deceased)							292				292	292 none					292
8 J. Holley(2016 & 17)	Commissioner							500				500	500 NJ Legislature/Township of Irvington	40+				500
9 R. Sadowski (2016 & 17)	Commissioner							500				500	500 City of Linden Councilman	Retired - PERS	15	16,733	16,529	33,762
10 G. Vircik(2016 & 17)	Chairman/Commissioner							417				417	417 City of Linden	Engineer	35	154,164	20,554	175,135
11 E. Ruiz Jr.(2017)	Commissioner							0				0	0 Union County IT Dept	seasonal employee	28	8,068	0	8,068
12 R. Atkins(2017)	Commissioner							0				0	0 Boro of Roselle	Councilman	10	15,000	5,477	20,477
13												0						0
14												0						0
15												0						0
Total:								\$ 264,088	\$ -	\$ 8,560	\$ 50,233	\$ 322,981				\$ 251,856	\$ 90,028	\$ 674,865

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

Schedule of Health Benefits - Detailed Cost Analysis

Linden Roselle Sewerage Authority
For the Period January 1, 2018 to December 31, 2018

	# of Covered Members		Annual Cost Estimate per Employee		# of Covered Members		Total Cost Estimate Proposed Budget		Annual Cost per Employee		Total Prior year Cost		\$ Increase (Decrease)		% Increase (Decrease)	
	Proposed Budget	Rx	Proposed Budget	Rx	Current Year	Rx	Budget	Rx	Current Year	Rx	Year	Rx	Year	Rx	Year	Rx
Active Employees - Health Benefits - Annual Cost																
Single Coverage	13		\$ 12,865		12		\$ 167,245		\$ 11,856		\$ 142,272		\$ 24,973		17.6%	
Parent & Child	2		22,600		2		45,200		21,240		42,480		2,720		6.4%	
Employee & Spouse (or Partner)	7		25,700		5		179,900		24,000		120,000		59,900		49.9%	
Family	21		35,480		20		745,080		33,060		661,200		83,880		12.7%	
Employee Cost Sharing Contribution (enter as negative -)							(205,000)				(182,500)		(22,500)		12.3%	
Subtotal	43				39		932,425				783,452		148,973		19.0%	
Commissioners - Health Benefits - Annual Cost																
Single Coverage							-				-		-		#DIV/0!	
Parent & Child							-				-		-		#DIV/0!	
Employee & Spouse (or Partner)							-				-		-		#DIV/0!	
Family							-				-		-		#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)							-				-		-		#DIV/0!	
Subtotal	0				0		-				-		-		#DIV/0!	
Retirees - Health Benefits - Annual Cost																
Single Coverage	9		12,250		8		110,250		11,760		94,080		16,170		17.2%	
Parent & Child	1		11,500		1		11,500		10,800		10,800		700		6.5%	
Employee & Spouse (or Partner)	7		22,550		6		157,850		21,325		127,950		29,900		23.4%	
Family	0						-				-		-		#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)							-				-		-		#DIV/0!	
Subtotal	17				15		279,600				232,830		46,770		20.1%	
GRAND TOTAL	60				54		\$ 1,212,025				\$ 1,016,282		\$ 195,743		19.3%	

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

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

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY – DIVISION OF PENSIONS
NEW JERSEY STATE HEALTH BENEFITS PROGRAM ACT

CN 295 Trenton, New Jersey 08625

RESOLUTION

A RESOLUTION to adopt the provisions of Chapter 88, Public Laws of 1974 as amended by Chapter 436, P.L. 1981 to permit local public employers to pay the premium charges for certain eligible pensioners and their dependents and to pay Medicare charges for such retirants and their spouses covered by the New Jersey State Health Benefits Program.

BE IT RESOLVED:

1. The Linden Roselle Sewerage Authority Union County
(Name of Employer – County)

hereby elects to adopt the provisions of Chapter 88, Public Laws of 1974 as amended by Chapter 436, P.L. 1981 and adhere to the rules and regulations promulgated by the State Health Benefits Commission to implement the provisions of the law.

2. We hereby acknowledge that the rules and regulations of the State Health Benefits Commission established that Chapter 88, P.L. 1974 as amended by Chapter 436, P.L. 1981 does:

- a) apply to all eligible present and future pensioners of the employer and their dependents.
- b) extend to surviving spouses.
- c) continue as long as the State is paying the cost of its eligible pensioners and their dependents in accordance with the provisions of Chapter 75, Public Laws of 1972.
- d) provide for local employer reimbursement of Federal Medicare premiums for eligible pensioners and/or their spouses, as well as the payment of health insurance premiums required by the program, on a basis comparable to the reimbursement made by the State to its eligible pensioners and their spouses in accordance with the provisions of Chapter 75, Public Laws of 1972.
- e) require the local employer to pay the full cost of such premiums and Medicare charges.

3. We hereby agree to pay the premium or periodic charges for the benefits provided to all eligible retired employees and their dependents covered under the program, including surviving spouses, if such employees retired from a State or locally-administered retirement system effective after the date the employer adopted the State Health Benefits Program on a benefit based on 25 years or more of service credited in such retirement system, excepting the employees who elected deferred retirement, but including the employees who retired on disability pensions based on fewer years of service credited in such retirement system and also to reimburse such retired employees for their premium charges under Part B of the Federal Medicare Program covering the retired employees and their spouses in accordance with the regulations of the State Health Benefits Commission.

4. This resolution shall provide for an effective date not earlier than the first day of the month at least 90 days following the receipt of such resolution by the Health Benefits Bureau in the State Division of Pensions.

*I hereby certify that the foregoing
is a true and correct copy of a
resolution duly adopted by the*

LINDEN ROSELLE SEWERAGE AUTHORITY

(Name of Employer)

on the 23rd day of May, 19 84

George H. Horden Chairman

(Signature)

John A. Zimura Sec.
(Official Title)

(over)

Schedule of Accumulated Liability for Compensated Absences

Linden Roselle Sewerage Authority

For the Period

January 1, 2018

to

December 31, 2018

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

X Box if Authority has no Compensated Absences

Individuals Eligible for Benefit		Gross Days of Accumulated Compensated Absences at End of Last Issued Audit Report	Dollar Value of Accrued Compensated Absence Liability		Approved Labor Agreement	Resolution	Individual Employment Agreement
			120	\$ 9,000			
Blackshear, L				X			
Fare, G		294	19,000				X
Majeski, E		155	10,000			X	
Matlaga, R		276	19,000			X	
Rotola, A		138	10,000	X			
Shedlock, D		117	10,000	X			
Spadone, J		285	19,000			X	
Talbot, A		274	10,000	X			
Walsh, D		253	4,000			X	
Total liability for accumulated compensated absences at beginning of current year			\$	110,000			

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

Schedule of Shared Service Agreements

Linden Roselle Sewerage Authority

January 1, 2018

to

December 31, 2018

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

[illegible]

If No Shared Services X this Box

X

2018 AUTHORITY BUDGET

Financial Schedules Section

For the Period **Linden Roselle Sewerage Authority** **January 1, 2018** **to** **December 31, 2018**

[illegible]

Revenue Schedule

Linden Roselle Sewerage Authority

For the Period January 1, 2018 to December 31, 2018

	FY 2018 Proposed Budget						FY 2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewerage Plant	n/a	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations
OPERATING REVENUES									
<i>Service Charges</i>									
Residential	4,940,632						\$ 4,940,632	\$ 4,851,642	\$ 88,990 1.8%
Business/Commercial							-	-	#DIV/0!
Industrial	1,828,785						1,828,785	1,660,228	168,557 10.2%
Intergovernmental	2,958,318						2,958,318	2,911,251	47,067 1.6%
Other							-	-	#DIV/0!
Total Service Charges	9,727,735	-	-	-	-	-	9,727,735	9,423,121	304,614 3.2%
<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 Fees	250,000						250,000	200,000	50,000 25.0%
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Type in (Grant, Other Rev)							-	-	#DIV/0!
Total Other Revenue	250,000	-	-	-	-	-	250,000	200,000	50,000 25.0%
Total Operating Revenues	9,977,735	-	-	-	-	-	9,977,735	9,623,121	354,614 3.7%
NON-OPERATING REVENUES									
<i>Other Non-Operating Revenues (List)</i>									
Industry Reuse & occupancy	303,000						303,000	283,000	20,000 7.1%
Easements & Other Misc	3,000						3,000	2,500	500 20.0%
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Type in							-	-	#DIV/0!
Total Other Non-Operating Revenue	306,000	-	-	-	-	-	306,000	285,500	20,500 7.2%
<i>Interest on Investments & Deposits (List)</i>									
Interest Earned	3,000						3,000	3,000	- 0.0%
Penalties(Interest on Delinquent Accts)	90,000						90,000	100,000	(10,000) -10.0%
Other							-	-	#DIV/0!
Total Interest	93,000	-	-	-	-	-	93,000	103,000	(10,000) -9.7%
Total Non-Operating Revenues	399,000	-	-	-	-	-	399,000	388,500	10,500 2.7%
TOTAL ANTICIPATED REVENUES	\$ 10,376,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,376,735	\$ 10,011,621	\$ 365,114 3.6%

Prior Year Adopted Revenue Schedule

Linden Roselle Sewerage Authority

FY 2017 Adopted Budget							
	Sewerage						Total All
	Plant	n/a	N/A	N/A	N/A	N/A	Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	4,851,642						\$ 4,851,642
Business/Commercial							-
Industrial	1,660,228						1,660,228
Intergovernmental	2,911,251						2,911,251
Other							-
Total Service Charges	9,423,121	-	-	-	-	-	9,423,121
<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>							
Capacity Fee	200,000						200,000
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Type in (Grant, Other Rev)							-
Total Other Revenue	200,000	-	-	-	-	-	200,000
Total Operating Revenues	9,623,121	-	-	-	-	-	9,623,121
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Industry Reuse & Occupancy	283,000						283,000
Ty Easements & Other Misc	2,500						2,500
Type in							-
Type in							-
Type in							-
Type in							-
<i>Other Non-Operating Revenues</i>	285,500	-	-	-	-	-	285,500
<i>Interest on Investments & Deposits</i>							
Interest Earned	3,000						3,000
Income on Delinquent Accts	100,000						100,000
Other							-
Total Interest	103,000	-	-	-	-	-	103,000
Total Non-Operating Revenues	388,500	-	-	-	-	-	388,500
TOTAL ANTICIPATED REVENUES	\$ 10,011,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,011,621

Appropriations Schedule

Linden Roseille Sewerage Authority
For the Period January 1, 2018 to December 31, 2018

	FY 2018 Proposed Budget						FY 2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
	Sewerage Plant	n/a	N/A	N/A	N/A	N/A	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING APPROPRIATIONS										
Administration - Personnel										
Salary & Wages	\$ 506,081						\$ 506,081	\$ 523,034	\$ (16,953)	-3.2%
Fringe Benefits	367,965						367,965	327,703	40,262	12.3%
Total Administration - Personnel	874,046	-	-	-	-	-	874,046	850,737	23,309	2.7%
Administration - Other (List)										
Administration Expenses	353,000						353,000	354,700	(1,700)	-0.5%
Type In Description							-	-	-	#DIV/0!
Type In Description							-	-	-	#DIV/0!
Type In Description							-	-	-	#DIV/0!
Miscellaneous Administration*							-	-	-	#DIV/0!
Total Administration - Other	353,000	-	-	-	-	-	353,000	354,700	(1,700)	-0.5%
Total Administration	1,227,046	-	-	-	-	-	1,227,046	1,205,437	21,609	1.8%
Cost of Providing Services - Personnel										
Salary & Wages	2,766,016						2,766,016	2,662,170	103,846	3.9%
Fringe Benefits	1,741,335						1,741,335	1,550,797	190,538	12.3%
Total COPS - Personnel	4,507,351	-	-	-	-	-	4,507,351	4,212,967	294,384	7.0%
Cost of Providing Services - Other (List)										
COPS Expenses	3,649,837						3,649,837	3,337,293	312,544	9.4%
Type In Description							-	-	-	#DIV/0!
Type In Description							-	-	-	#DIV/0!
Type In Description							-	-	-	#DIV/0!
Miscellaneous COPS*	50,000						50,000	50,000	-	0.0%
Total COPS - Other	3,699,837	-	-	-	-	-	3,699,837	3,387,293	312,544	9.2%
Total Cost of Providing Services	8,207,188	-	-	-	-	-	8,207,188	7,600,260	606,928	8.0%
Total Principal Payments on Debt Service In Lieu of Depreciation										
	1,146,543	-	-	-	-	-	1,146,543	1,128,036	18,507	1.6%
Total Operating Appropriations	10,580,777	-	-	-	-	-	10,580,777	9,933,733	647,044	6.5%
NON-OPERATING APPROPRIATIONS										
Total Interest Payments on Debt	295,958	-	-	-	-	-	295,958	320,888	(24,930)	-7.8%
Operations & Maintenance Reserve	-						-	-	-	#DIV/0!
Renewal & Replacement Reserve	-						-	100,000	(100,000)	-100.0%
Municipality/County Appropriation	-						-	-	-	#DIV/0!
Other Reserves	-						-	-	-	#DIV/0!
Total Non-Operating Appropriations	295,958	-	-	-	-	-	295,958	420,888	(124,930)	-29.7%
TOTAL APPROPRIATIONS	10,876,735	-	-	-	-	-	10,876,735	10,354,621	522,114	5.0%
ACCUMULATED DEFICIT										#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT										
	10,876,735	-	-	-	-	-	10,876,735	10,354,621	522,114	5.0%
UNRESTRICTED NET POSITION UTILIZED										
Municipality/County Appropriation	-	-	-	-	-	-	-	-	-	#DIV/0!
Other	500,000						500,000	343,000	157,000	45.8%
Total Unrestricted Net Position Utilized	500,000	-	-	-	-	-	500,000	343,000	157,000	45.8%
TOTAL NET APPROPRIATIONS	\$ 10,376,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,376,735	\$ 10,011,621	\$ 365,114	3.6%

* 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 \$ 529,038.85 \$ - \$ - \$ - \$ - \$ - \$ - \$ 529,038.85

Prior Year Adopted Appropriations Schedule

Linden Roselle Sewerage Authority

FY 2017 Adopted Budget							
	Sewerage Plant	n/a	N/A	N/A	N/A	N/A	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 523,034						\$ 523,034
Fringe Benefits	327,703						327,703
Total Administration - Personnel	850,737	-	-	-	-	-	850,737
<i>Administration - Other (List)</i>							
Admin Expenses	354,700						354,700
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous Administration*							-
Total Administration - Other	354,700	-	-	-	-	-	354,700
Total Administration	1,205,437	-	-	-	-	-	1,205,437
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	2,662,170						2,662,170
Fringe Benefits	1,550,797						1,550,797
Total COPS - Personnel	4,212,967	-	-	-	-	-	4,212,967
<i>Cost of Providing Services - Other (List)</i>							
COPS	3,337,293						3,337,293
Type In Description							-
Type In Description							-
Type In Description							-
Miscellaneous COPS*	50,000						50,000
Total COPS - Other	3,387,293	-	-	-	-	-	3,387,293
Total Cost of Providing Services	7,600,260	-	-	-	-	-	7,600,260
Total Principal Payments on Debt Service in Lieu of Depreciation	1,128,036	-	-	-	-	-	1,128,036
Total Operating Appropriations	9,933,733	-	-	-	-	-	9,933,733
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	320,888	-	-	-	-	-	320,888
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve	100,000						100,000
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	420,888	-	-	-	-	-	420,888
TOTAL APPROPRIATIONS	10,354,621	-	-	-	-	-	10,354,621
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	10,354,621	-	-	-	-	-	10,354,621
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	343,000						343,000
Total Unrestricted Net Position Utilized	343,000	-	-	-	-	-	343,000
TOTAL NET APPROPRIATIONS	\$ 10,011,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,011,621

* 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 \$ 496,686.65 \$ - \$ - \$ - \$ - \$ - \$ - \$ 496,686.65

Debt Service Schedule - Principal

Linden Roselle Sewerage Authority

If Authority has no debt X this box

☐

	Fiscal Year Ending in								
	Adopted Budget Year 2017	Proposed Budget Year 2018	2019	2020	2021	2022	2023	Thereafter	Total Principal Outstanding
Sewerage Plant									
NJET (Sludge Fac)	\$ 764,897	\$ 778,404	\$ 799,464	\$ 817,928	\$ 843,849	\$ 870,524	\$ 887,636	\$ -	\$ 4,997,805
NJET (Liquid End)	363,139	368,139	378,139	388,139	393,139	403,139	413,139	3,540,775	5,884,609
Type in Issue Name									-
Type in Issue Name									-
Total Principal	1,128,036	1,146,543	1,177,603	1,206,067	1,236,988	1,273,663	1,300,775	3,540,775	10,882,414
n/a									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
N/A									
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Type in Issue Name									-
Total Principal	-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS	\$ 1,128,036	\$ 1,146,543	\$ 1,177,603	\$ 1,206,067	\$ 1,236,988	\$ 1,273,663	\$ 1,300,775	\$ 3,540,775	\$ 10,882,414

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		

Net Position Reconciliation

Linden Roselle Sewerage Authority

For the Period January 1, 2018 to December 31, 2018

FY 2018 Proposed Budget

	Sewerage Plant	n/a	N/A	N/A	N/A	N/A	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 16,997,631						\$ 16,997,631
Less: Invested in Capital Assets, Net of Related Debt (1)	16,093,168						16,093,168
Less: Restricted for Debt Service Reserve (1)	140,059						140,059
Less: Other Restricted Net Position (1)	4,079,965						4,079,965
Total Unrestricted Net Position (1)	(3,315,561)	-	-	-	-	-	(3,315,561)
Less: Designated for Non-Operating Improvements & Repairs	3,000,000						3,000,000
Less: Designated for Rate Stabilization	800,000						800,000
Less: Other Designated by Resolution	8,195,202						8,195,202
Plus: Accrued Unfunded Pension Liability (1)							-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							3,000,000
Plus: Estimated Income (Loss) on Current Year Operations (2)	100,000						800,000
Plus: Other Adjustments (attach schedule)							8,195,202
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,179,641	-	-	-	-	-	1,179,641
Unrestricted Net Position Utilized to Balance Proposed Budget	500,000	-	-	-	-	-	500,000
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	500,000	-	-	-	-	-	500,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 679,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 679,641

(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

(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.

2018
LINDEN ROSELLE
SEWERAGE
AUTHORITY
CAPITAL
BUDGET/
PROGRAM

2018 CERTIFICATION OF AUTHORITY CAPITAL BUDGET/PROGRAM

Linden Roselle Sewerage Authority

FISCAL YEAR: **FROM:** Jan 1, 2017 **TO:** Dec 31, 2017

☒ 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 25th day of October , 2017.

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:	<i>George R. Vircik</i>		
Name:	Mr. George R. Vircik		
Title:	Chairman		
Address:	5005 South Wood Ave. Linden NJ 07036		
Phone Number:	908-862-7100	Fax Number:	908-8685
E-mail address	GVircik@linden-nj.org		

2018 CAPITAL BUDGET/PROGRAM MESSAGE

Linden Roselle Sewerage Authority

FISCAL YEAR: FROM: Jan. 1, 2018 TO: Dec. 31, 2018

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 six 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.
There is no funding for Renewal & Replacement Fund in the 2018 Budget, as the Board funded the R & R Fund with Surplus after the 2016 Audit.
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.

Proposed Capital Budget

Linden Roselle Sewerage Authority
For the Period January 1, 2018 to December 31, 2018

		Funding Sources				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewerage Plant</i>						
See Attached Schedule	\$ 826,250		\$ 676,250			\$ 150,000
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	826,250	-	676,250	-	-	150,000
<i>n/a</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 826,250	\$ -	\$ 676,250	\$ -	\$ -	\$ 150,000

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please attach additional schedules. Input total amount of all projects for the operation on single line and enter "See Attached Schedule" instead of project description.

Linden Roselle Sewerage Authority
2018

CAPITAL PROJECT LIST		31-Oct-17	2018	2019	2020	2021	2022	2023	Remaining Balance
MONITORING									
1	EXPLOSION PROOF PLANT INFLUENT AUTO SAMPLER	\$23,440.00			\$23,440.00				\$23,440.00
2	MICROSCOPE AND ACCESSORIES (PURCHASED 1983) Olympus BX43	\$11,500.00			\$11,500.00				\$11,500.00
3	TOC ANALYZER (PURCHASED 2003)	\$37,000.00	\$37,000.00						\$37,000.00
4	ATOMIC ABSORPTION- METAL ANALYSIS (PURCHASED 2004)	\$35,000.00	\$35,000.00						\$35,000.00
5	SAMPLING VAN (TO REPLACE 2005)	\$27,100.00	\$27,100.00						\$27,100.00
6	AMMONIA DISTILLATION UNIT (PURCHASED 1990)	\$13,000.00	\$13,000.00						\$13,000.00
7	PLANT ALARM SYSTEM	\$17,000.00	\$17,000.00						\$17,000.00
8	WATER BATH - FECAL COLIFORM 44.5C (1982) (19liters)	\$2,400.00	\$2,400.00						\$2,400.00
9	BOD INCUBATOR (Purchased 2007)	\$4,100.00	\$4,100.00						\$4,100.00
10	TOTAL SOLIDS OVEN (Purchased 1982)	\$1,000.00	\$1,000.00						\$1,000.00
11	FECAL QC INCUBATOR 35.5C (1982)	\$1,700.00	\$1,700.00						\$1,700.00
12	LAB REFRIGERATOR	\$650.00	\$650.00						\$650.00
13	AUTOCCLAVE(PURCHASED 2007)	\$16,000.00	\$16,000.00						\$16,000.00
	Total	\$189,890.00	\$141,950.00	\$13,000.00	\$34,940.00	\$0.00	\$0.00	\$0.00	\$189,890.00
MAINTENANCE									
14	4 WHEEL DR PICKUP & PLOW (TO REPLACE 1996)	\$25,000.00	\$25,000.00						\$25,000.00
BUILDING									
15	DEWATERING BLDG ROOF REPLCMNT	\$150,000.00	\$150,000.00						\$150,000.00
16	PUMP HOUSE & BARGE BLDG REPOINTING	\$100,000.00	\$100,000.00						\$100,000.00
17	BLOWER/GENERATION PIPE GALLERY/ PAINTING	\$200,000.00			\$100,000.00				\$100,000.00
18	PAINTING REHAB PLANT WIDE	\$200,000.00			\$200,000.00				\$200,000.00
19	BUILDING RESTORATION PHASE 5 DESIGN	\$20,000.00			\$20,000.00				\$20,000.00
20	BUILDING RESTORATION PHASE 5 PROJECT CONSTRUCTION MANAGEMENT	\$20,000.00			\$20,000.00				\$20,000.00
21	SCREENHOUSE LOADING DOCK & DOCK REPAIR	\$100,000.00			\$100,000.00				\$100,000.00
22	PRIMARY BLDG ROOF REPLMT COPING REPOINTING & DOORS	\$50,000.00			\$50,000.00				\$50,000.00
23	HUDSON BLDG CONCRETE & FACIA WORK	\$30,000.00			\$30,000.00				\$30,000.00
24	UV BUILDING DOORS	\$20,000.00			\$20,000.00				\$20,000.00
25	STEPS - BACK OF DIGESTER & GBT-EAST SIDE								
	GROUPED PROJECT - BUILDING RESTORATION PHASE 5								
LIGHTING/ELECTRICAL:									
26	TRANSFORMERS - SEE CDM REPORT 1/30/17	\$80,000.00		\$80,000.00					\$80,000.00
27	ELECTRICAL UPGRADES	\$30,000.00	\$30,000.00						\$30,000.00
28	MAIN SWITCH GEAR BREAKER MAINTENANCE	\$15,000.00	\$15,000.00						\$15,000.00
PROCESS REHAB.									
29	GRAVITY THICKENER/GRIT BIN CONVEYANCE **	\$1,300,000.00						\$1,300,000.00	\$1,300,000.00
30	DOCK SLUDGE LINE INSPECTION , CLEAN & REPLACE (move above deck)	\$250,000.00		\$250,000.00					\$250,000.00
31	UV REPLACEMENT**	\$5,000,000.00						\$5,000,000.00	\$5,000,000.00
32	REPLACE UNDERGROUND PIPE AIRLINE TO FLUME	\$100,000.00		\$100,000.00					\$100,000.00
33	REHAB OF AIR PIPES IN FLUME	\$100,000.00	\$100,000.00						\$100,000.00
34	BACKUP UV SYSTEM	\$250,000.00						\$250,000.00	\$250,000.00
OTHER PLANT									
35	PROPERTY PERIMETER FENCING (POSSIBLE FEWA GRANT)	\$150,000.00	\$150,000.00						\$150,000.00
36	WATER MAIN REPLACEMENT	\$125,000.00					\$125,000.00		\$125,000.00
37	FLOOD MITIGATION PROJECT	\$500,000.00			\$500,000.00				\$500,000.00
38	UV & BLOWER BLDG CRANE MAINTENANCE	\$15,000.00	\$15,000.00						\$15,000.00
	Total	\$8,750,000.00	\$435,000.00	\$580,000.00	\$860,000.00	\$200,000.00	\$125,000.00	\$6,550,000.00	\$8,750,000.00

[illegible]

5 Year Capital Improvement Plan

Linden Roselle Sewerage Authority

For the Period January 1, 2018 to December 31, 2018

Fiscal Year Beginning in

	Estimated Total Cost	Current Budget Year 2018	2019	2020	2021	2022	2023
<i>Sewerage Plant</i>							
See Attached Schedule	\$ 10,033,190	\$ 826,250	\$ 642,000	\$ 939,940	\$ 200,000	\$ 125,000	\$ 7,300,000
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	10,033,190	826,250	642,000	939,940	200,000	125,000	7,300,000
<i>n/a</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
<i>N/A</i>							
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Type in Description	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 10,033,190	\$ 826,250	\$ 642,000	\$ 939,940	\$ 200,000	\$ 125,000	\$ 7,300,000

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

5 Year Capital Improvement Plan Funding Sources

Linden Roselle Sewerage Authority

For the Period January 1, 2018 to December 31, 2018

		<i>Funding Sources</i>				
		Renewal &				
		Unrestricted Net	Replacement	Debt	Capital Grants	Other Sources
	Estimated Total Cost	Position Utilized	Reserve	Authorization		
<i>Sewerage Plant</i>						
See Attached Schedule	\$ 10,033,190		\$ 2,883,190	\$ 7,000,000		\$ 150,000
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	10,033,190	-	2,883,190	7,000,000	-	150,000
<i>n/a</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
<i>N/A</i>						
Type in Description	-					
Type in Description	-					
Type in Description	-					
Type in Description	-					
Total	-	-	-	-	-	-
TOTAL	\$ 10,033,190	\$ -	\$ 2,883,190	\$ 7,000,000	\$ -	\$ 150,000
Total 5 Year Plan per CB-4	\$ 10,033,190					
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.