

Fiscal Year Start Year End Year
 2024 - 2024

*Authority Budget of:
Landis Sewerage Authority*

State Filing Year 2024 **ADOPTED COPY**

For the Period: January 1, 2024 to December 31, 2024

www.landissewerageauthority.com
Authority Web Address



Division of Local Government Services

**2024 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2024

Landis Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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: _____

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, RPA Date: 1/12/2024

2024 PREPARER'S CERTIFICATION

Landis Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

It is hereby certified that the Authority Budget, including 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 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:	tompost@landissewerageauthority.com
Name:	Thomas J. Post
Title:	Business Manager
Address:	1776 S. Mill Rd. Vineland, NJ 08360
Phone Number:	856-691-0551 x6264
Fax Number:	856-691-1407
E-mail Address:	tompost@landissewerageauthority.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address: www.landissewerageauthority.com

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.
- 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 *(Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority).*
- The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

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

Name of Officer Certifying Compliance: Carol A. Ricci
Title of Officer Certifying Compliance: Executive Secretary
Signature: carolaricci@landissewerageauthority.com

2024 APPROVAL CERTIFICATION

Landis Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 Landis Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 16, 2023.

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

Officer's Signature:	tompost@landissewerageauthority.com
Name:	Ryan R. Headley
Title:	Secretary
Address:	1776 S. Mill Rd. Vineland, NJ 08360
Phone Number:	856-691-0551 x6264
Fax Number:	856-691-1407
E-mail Address:	tompost@landissewerageauthority.com

2024 ADOPTION CERTIFICATION

Landis Sewerage Authority

AUTHORITY BUDGET

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 Landis Sewerage Authority, pursuant to N.J.A.C 5:31-2.3, on December 18, 2023.

Officer's Signature:	tompost@landissewerageauthority.com		
Name:	Ryan R. Headley		
Title:	Secretary		
Address:	1776 S. Mill Rd. Vineland, NJ 08360		
Phone Number:	856-691-0551 x6264	Fax:	856-691-1407
E-mail address:	tompost@landissewerageauthority.com		

2024 ADOPTED BUDGET RESOLUTION

Landis Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

WHEREAS, the Annual Budget and Capital Budget/Program for the Landis Sewerage Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 has been presented for adoption before the governing body of the Landis Sewerage Authority at its open public meeting of December 18, 2023; 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 presented for adoption reflects Total Revenues of \$12,300,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$12,350,000.00, and Total Unrestricted Net Position utilized of \$50,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$2,467,000.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Landis Sewerage Authority at an open public meeting held on December 18, 2023 that the Annual Budget and Capital Budget/Program of the Landis Sewerage Authority for the fiscal year beginning January 01, 2024 and ending December 31, 2024 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.

tompost@landissewerageauthority.com

(Secretary's Signature)

12/18/2023

(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Joseph J. Reuben	X			
Alan Angelo	X			
Ryan A. Headley	X			
Yarilee J. Miranda	X			
Perry D. Barse	X			

**2024 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Landis Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. Complete a brief statement on the Fiscal Year 2024 proposed Annual Budget and make comparison to the Fiscal Year 2023 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

The Authority's proposed budget for 2024 represents a 3.4% increase over the 2022 budget.

Page F-2

Intergovernmental Revenue has an increase of 45% due to higher enrollment of the local Vo-Tech School.

Connection Fees for Business and Industrial are increased 25% and 75.8% respectively due the expansion of current businesses.

Receiving Station Revenue is projected lower due to capacity constraints of the station.

Interest Earned is projected 47.1% higher due to the higher interest rate environment.

Penalties are projected 20% higher due to customers carrying a balance on their accounts.

Page F-4

Utilities are projected 20.4% higher due to an increase in natural gas and diesel fuel costs.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Program.

The state of the local economy continues to see high inflation with very little residential development.

The Authority is seeing expansion in the commercial and industrial development as existing businesses are expanding.

3. 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 anticipated a use of Unrestricted Net Position, this question must be answered.

N/A

2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Landis Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

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

The Authority has a shared service agreement with the City of Vineland Tax Collector, where the Authority pays \$12,000 to the City for assistance with collecting the Authority's payments and assistance with the annual tax sale. Also, the Authority will make a \$50,000 appropriation to the City of Vineland in 2024.

The Authority has the following shared services agreement with the Cumberland County Improvement Authority.

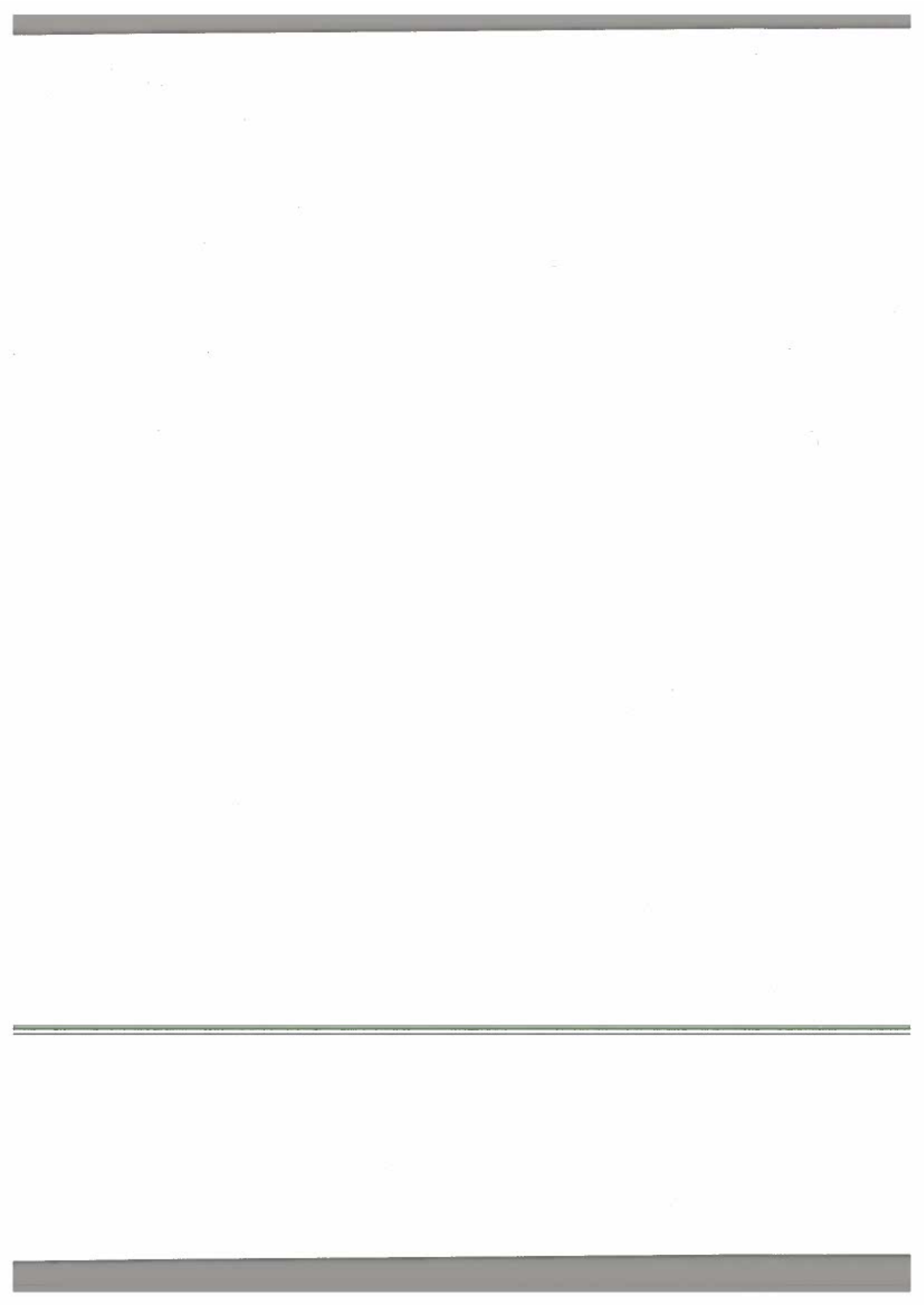
1. The Authority contributes \$4,000 to help defray their costs associated with a household waste clean-up day.
2. Cumberland County Improvement Authority hauls the Authority's trash for annual cost of \$12,000.

5. The proposed budget must not reflect an anticipated deficit from 2023 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year 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.

The Authority anticipates reporting a deficit in Unrestricted Net Position of \$5,835,409 in its 2022 audited financial statements which was caused by the implementation of GASB 68. It should be noted, on a budgetary basis, without the impact of GASB 68, the Authority anticipates reflecting Unrestricted Net Position of \$1,562,945. The Authority plans to continue paying the annual required Pension contribution to off-set the Pension Liability which should therefore reduce the deficit.

The Authority anticipates reporting an Operating Deficit of \$1,353,921 in the 2022 audited financial statements on a GAAP basis. This is primarily the result of depreciation expense exceeding principal payments on debt.

~~(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?~~



2024 AUTHORITY BUDGET MESSAGE & ANALYSIS

Landis Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

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

Rates Are Staying The Same..

AUTHORITY CONTACT INFORMATION FISCAL YEAR 2024

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

Name of Authority:	Landis Sewerage Authority		
Federal ID Number:	21-6001426		
Address:	1776 S. Mill Rd.		
City, State, Zip:	Vineland	NJ	08360
Phone: (ext.)	856-691-0551	Fax:	856-691-1407

Preparer's Name:	Thomas J. Post		
Preparer's Address:	1776 S. Mill Rd.		
City, State, Zip:	Vineland	NJ	08360
Phone: (ext.)	856-691-0551 (x6264)	Fax:	856-691-1407
E-mail:	tompost@landissewerageauthority.com		

Chief Executive Officer*	Anthony K. Tobolski		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	856-691-0551	Fax:	856-691-1407
E-mail:	anthonytobolski@landissewerageauthority.com		

Chief Financial Officer*	Thomas J. Post		
<i>*Or person who performs these functions under another title.</i>			
Phone: (ext.)	856-691-0551 (x6264)	Fax:	856-691-1407
E-mail:	tompost@landissewerageauthority.com		

Name of Auditor:	Stephen P. Testa, CPA		
Name of Firm:	Romano, Hearing, Testa & Knorr		
Address:	1830 Gallagher Drive Suite 104		
City, State, Zip:	Vineland	NJ	08360
Phone: (ext.)	856-692-9100	Fax:	856-794-8862
E-mail:	stesta@rhtservices.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Landis Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:

65

2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:

\$ 4,250,173.00

3. Provide the number of regular voting members of the governing body:

5

(5 or 7 per State statute, possibly more for regional authorities)

4. Provide the number of alternate voting members of the governing body:

0

(Maximum is 2)

5. **Regional Authorities Only** - 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?

N/A

Check to see if individuals filed their FDS on the FDS webpage: <https://www.nj.gov/dca/divisions/dlgs/resources/fds.html>.

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.

6. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

No

If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.

7. 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", provide 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.

8. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract*?

No

*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.

If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

9. Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Landis Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

10. Did the Authority pay for meals or catering during the current fiscal year? No
If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4? Yes
If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

12. 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", provide a description of the transaction including the name and position of the individual and the amount expended.

13. 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).

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination? No
If "yes", provide explanation, including amount paid.

15. Did the Authority make 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", provide explanation including amount paid.

16. 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", provide 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.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Landis Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

17. 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", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Landis Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

Use the space below to provide clarification for any Questionnaire responses.

Question 9 - For the individuals listed on Page N-4 (2 of 2)

The Authority Commissioners are: Joseph J. Reuben, Alan R. Angelo, Yarilee J. Miranda, Perry D. Barse, and Ryan R. Headley. Their compensation is set by the Vineland City Council.

Anthony K. Tobolski is the Authority's Executive Director and has an employment contract with the Authority and his compensation is determined by the Authority's Commissioners.

The remaining individuals are Authority employees: Thomas J. Post and Adam Holba are at-will employees. Their compensation is determined by the Authority's Commissioners and Executive Director by using an industry salary range.

Question 11

Travel expenses paid to Anthony K. Tobolski in 2023

Check #5464 paid on 9/18/2023 in the amount of \$1,310.19 for the WEFTEC Conference for airfare and expenses.

Question 12 (g)

The following are the employees who receive an Authority vehicle along with the respective value:
Anthony K. Tobolski, \$633; Thoms J.Post, \$618; Adam Holba, \$656.

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

Landis Sewerage Authority

FISCAL YEAR: January 01, 2024 to December 31, 2024

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 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.
- 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 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 during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for the 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 officer as officers, if applicable. 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

- 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): The aggregate compensation that is reported (or 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.

Landis Sewerage Authority
For the Period January 01, 2024 to December 31, 2024

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Authority (W-2/ 1099)					Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority								
			Commissioner	Officer	Key Employee	Highest Compensated	Former	Base Salary/ Stipend	Bonus			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)							
1 Joseph J. Reuben	Chairman	2	X	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$	3,000.00							
2 Alan Angelo	Vice-Chairman	2	X	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$	3,000.00							
3 Ryan A. Headley	Secretary	2	X	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$	3,000.00							
4 Yarilee J. Miranda	Treasurer	2	X	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$	3,000.00							
5 Perry D. Barse	Assistant Secretary	2	X	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$	3,000.00							
6 Anthony K. Tobolski	Executive Director	38	N/A	X	N/A	N/A	N/A	\$	633.00	\$	60,315.00	180,011.00							
7 Thomas J. Post	Business Manager	38	N/A	X	N/A	N/A	N/A	\$	618.00	\$	32,461.00	152,571.00							
8 Adam Holiba	Superintendent	40	N/A	N/A	X	N/A	N/A	\$	656.00	\$	63,165.00	183,414.00							
9											\$								
10											\$								
11											\$								
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29											\$								
30											\$								
31											\$								
32											\$								
33											\$								
34											\$								
35											\$								
Total:										\$	370,148.00	\$	-	\$	1,907.00	\$	155,941.00	\$	527,996.00

Schedule of Health Benefits - Detailed Cost Analysis

Landis Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

If no health benefits, check this box:

	# of Covered Members (Medical & Rx)		Annual Cost Estimate		Total Cost Estimate	# of Covered Members (Medical & Rx)		Annual Cost per Employee Current Year		Total Current Year Cost	\$ Increase (Decrease)		% Increase (Decrease)
	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget		Current Year	Current Year	Year	Year		(Decrease)	(Decrease)	
Active Employees - Health Benefits - Annual Cost													
Single Coverage	15	18,744.00	281,160.00	14	18,060.00	252,840.00	28,320.00	11.2%					
Parent & Child	5	26,868.00	134,340.00	5	25,860.00	129,300.00	5,040.00	3.9%					
Employee & Spouse (or Partner)	4	36,528.00	146,112.00	7	35,184.00	246,288.00	(100,176.00)	-40.7%					
Family	21	48,012.00	1,008,252.00	18	46,176.00	831,168.00	177,084.00	21.3%					
Employee Cost Sharing Contribution (enter as negative -)			(463,864.00)			(359,596.00)	(104,268.00)	29.0%					
Subtotal	45		1,106,000.00	44		1,100,000.00	6,000.00	0.5%					
Commissioners - Health Benefits - Annual Cost													
Single Coverage													
Parent & Child													
Employee & Spouse (or Partner)													
Family													
Employee Cost Sharing Contribution (enter as negative -)													
Subtotal													
Retirees - Health Benefits - Annual Cost													
Single Coverage													
Parent & Child													
Employee & Spouse (or Partner)													
Family													
Employee Cost Sharing Contribution (enter as negative -)													
Subtotal													
GRAND TOTAL	45		1,106,000.00	44		1,100,000.00	6,000.00	0.5%					

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

Landis Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

Complete the below table for the Authority's accrued liability for compensated absences.
 If no accumulated absences, check this box:

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
KIRKLAND	1	\$ 973.00		X	
MERCADO	36	\$ 5,016.00		X	
TAYLOR, CARI	22	\$ 2,936.00		X	
MOORE, LORI	0	\$ -		X	
PALMER	148	\$ 24,125.00		X	
PEARCY	27	\$ 3,321.00		X	
POST	135	\$ 12,336.00		X	
RICCI	43	\$ 7,600.00		X	
RODRIGUEZ	8	\$ 1,679.00		X	
TOBOLSKI	97	\$ 10,882.00		X	
TORRES, R	7	\$ 3,378.00		X	
ACEVEDO	13	\$ 2,108.00		X	
AUSTIN	25	\$ 3,995.00		X	
BARTLESON	56	\$ 10,331.00		X	
BAUMAN	27	\$ 6,299.00		X	
COLLINGE	30	\$ 4,617.00		X	
DITZEL	31	\$ 5,114.00		X	
HOLBA	12	\$ 2,949.00		X	
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 107,659.00			

Landis Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences per Most Recent Audit	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
HUGHES	107	\$ 12,411.00		X	
KIMMELMAN	27	\$ 7,036.00		X	
MARTINEZ	28	\$ 5,123.00		X	
TORRES, J	47	\$ 8,001.00		X	
VERDEROSE	85	\$ 11,081.00		X	
WATSON	21	\$ 3,991.00		X	
BELTRAN	23	\$ 3,289.00	X		
BOCCALERI	60	\$ 9,991.00	X		
CONROW	10	\$ 1,376.00	X		
CRESPO	11	\$ 1,481.00	X		
DAVY	5	\$ 1,229.00	X		
DAY	23	\$ 5,381.00	X		
ELLIOTT	13	\$ 1,834.00	X		
FIORDIMONDO	3	\$ 945.00	X		
GONZALEZ	255	\$ 12,951.00	X		
HIGNUTT	17	\$ 2,541.00	X		
HOBERT	41	\$ 7,165.00	X		
KAMMERMEIER	70	\$ 14,758.00	X		
Total liability for accumulated compensated absences at per most recent audit (this page only)		\$ 110,584.00			

**2024 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Landis Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget		\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted		
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations			All Operations	All Operations
REVENUES												
Total Operating Revenues	\$ 11,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,300,000	\$ 10,945,000	\$ 355,000	3.2%		
Total Non-Operating Revenues	1,000,000	-	-	-	-	1,000,000	955,000	45,000	4.7%			
Total Anticipated Revenues	12,300,000	-	-	-	-	12,300,000	11,900,000	400,000	3.4%			
APPROPRIATIONS												
Total Administration	2,304,000	-	-	-	-	2,304,000	2,275,000	29,000	1.3%			
Total Cost of Providing Services	7,982,000	-	-	-	-	7,982,000	7,611,000	371,000	4.9%			
Total Principal Payments on Debt Service in Lieu of Depreciation	621,000	-	-	-	-	621,000	597,000	24,000	4.0%			
Total Operating Appropriations	10,907,000	-	-	-	-	10,907,000	10,483,000	424,000	4.0%			
Total Interest Payments on Debt	911,000	-	-	-	-	911,000	935,000	(24,000)	-2.6%			
Total Other Non-Operating Appropriations	532,000	-	-	-	-	532,000	532,000	-	-			
Total Non-Operating Appropriations	1,443,000	-	-	-	-	1,443,000	1,467,000	(24,000)	-1.6%			
Accumulated Deficit	-	-	-	-	-	-	-	-	#DIV/0!			
Total Appropriations and Accumulated Deficit	12,350,000	-	-	-	-	12,350,000	11,950,000	400,000	3.3%			
Less: Total Unrestricted Net Position Utilized	50,000	-	-	-	-	50,000	50,000	-	-			
Net Total Appropriations	12,300,000	-	-	-	-	12,300,000	11,900,000	400,000	3.4%			
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		

Revenue Schedule

Landis Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						Total All Operations	FY 2023 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6				
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	7,158,936						\$ 7,158,936	\$ 7,158,936	\$ -	0.0%
Business/Commercial	1,685,323						1,685,323	1,761,715	(76,392)	-4.3%
Industrial	1,271,211						1,271,211	1,220,247	50,964	4.2%
Intergovernmental	984,530						984,530	679,102	305,428	45.0%
Other										#DIV/0!
Total Service Charges	11,100,000					11,100,000		10,820,000	280,000	2.6%
<i>Connection Fees</i>										
Residential	10,000						10,000	10,000	-	0.0%
Business/Commercial	30,000						30,000	24,000	6,000	25.0%
Industrial	160,000						160,000	91,000	69,000	75.8%
Intergovernmental										#DIV/0!
Other										#DIV/0!
Total Connection Fees	200,000					200,000		125,000	75,000	60.0%
<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>										
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
										#DIV/0!
Total Other Revenue										#DIV/0!
Total Operating Revenues	11,300,000					11,300,000		10,945,000	355,000	3.2%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Crop Sales	130,000						130,000	137,000	(7,000)	-5.1%
Miscellaneous	240,000						240,000	248,000	(8,000)	-3.2%
Receiving Station	200,000						200,000	250,000	(50,000)	-20.0%
										#DIV/0!
										#DIV/0!
Total Other Non-Operating Revenue	570,000					570,000		635,000	(65,000)	-10.2%
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	250,000						250,000	170,000	80,000	47.1%
Penalties	180,000						180,000	150,000	30,000	20.0%
Other										#DIV/0!
Total Interest	430,000					430,000		320,000	110,000	34.4%
Total Non-Operating Revenues	1,000,000					1,000,000		955,000	45,000	4.7%
TOTAL ANTICIPATED REVENUES	\$ 12,300,000					\$ 12,300,000		\$ 11,900,000	\$ 400,000	3.4%

Prior Year Adopted Revenue Schedule

Landis Sewerage Authority

FY 2023 Adopted Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	7,158,936						\$ 7,158,936
Business/Commercial	1,761,715						1,761,715
Industrial	1,220,247						1,220,247
Intergovernmental	679,102						679,102
Other							-
Total Service Charges	10,820,000	-	-	-	-	-	10,820,000
<i>Connection Fees</i>							
Residential	10,000						10,000
Business/Commercial	24,000						24,000
Industrial	91,000						91,000
Intergovernmental							-
Other							-
Total Connection Fees	125,000	-	-	-	-	-	125,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	10,945,000	-	-	-	-	-	10,945,000
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Crop Sales	137,000						137,000
Miscellaneous	248,000						248,000
Receiving Station	250,000						250,000
							-
							-
Total Other Non-Operating Revenues	635,000	-	-	-	-	-	635,000
<i>Interest on Investments & Deposits</i>							
Interest Earned	170,000						170,000
Penalties	150,000						150,000
Other							-
Total Interest	320,000	-	-	-	-	-	320,000
Total Non-Operating Revenues	955,000	-	-	-	-	-	955,000
TOTAL ANTICIPATED REVENUES	\$ 11,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,900,000

Appropriations Schedule

Landis Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

	FY 2024 Proposed Budget						FY 2023 Adopted Budget			\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations	
							Total All Operations	Total All Operations	All Operations	All Operations	
OPERATING APPROPRIATIONS											
<i>Administration - Personnel</i>											
Salary & Wages	\$ 1,005,000						\$ 1,005,000	\$ 995,000	\$ 10,000	1.0%	
Fringe Benefits	547,000						547,000	549,000	(2,000)	-0.4%	
Total Administration - Personnel	1,552,000						1,552,000	1,544,000	8,000	0.5%	
<i>Administration - Other (List)</i>											
Professional Services	172,000						172,000	172,000	-	0.0%	
Property Insurance	231,000						231,000	220,000	11,000	5.0%	
Office Expense	123,000						123,000	128,000	(5,000)	-3.9%	
Administrative Expense	226,000						226,000	211,000	15,000	7.1%	
Miscellaneous Administration*							-	-	-	#DIV/0!	
Total Administration - Other	752,000						752,000	731,000	21,000	2.9%	
Total Administration	2,304,000						2,304,000	2,275,000	29,000	1.3%	
<i>Cost of Providing Services - Personnel</i>											
Salary & Wages	3,595,000						3,595,000	3,470,000	125,000	3.6%	
Fringe Benefits	1,781,000						1,781,000	1,751,000	30,000	1.7%	
Total COPS - Personnel	5,376,000						5,376,000	5,221,000	155,000	3.0%	
<i>Cost of Providing Services - Other (List)</i>											
Chemicals	432,000						432,000	474,000	(42,000)	-8.9%	
Materials/Supplies	568,000						568,000	546,000	22,000	4.0%	
Utilities	1,192,000						1,192,000	990,000	202,000	20.4%	
Repairs/Services	414,000						414,000	380,000	34,000	8.9%	
Miscellaneous COPS*							-	-	-	#DIV/0!	
Total COPS - Other	2,606,000						2,606,000	2,390,000	216,000	9.0%	
Total Cost of Providing Services	7,982,000						7,982,000	7,611,000	371,000	4.9%	
Total Principal Payments on Debt Service in Lieu of Depreciation	621,000						621,000	597,000	24,000	4.0%	
Total Operating Appropriations	10,907,000						10,907,000	10,483,000	424,000	4.0%	
NON-OPERATING APPROPRIATIONS											
Total Interest Payments on Debt	911,000						911,000	935,000	(24,000)	-2.6%	
Operations & Maintenance Reserve							-	-	-	#DIV/0!	
Renewal & Replacement Reserve	417,000						417,000	417,000	-	0.0%	
Municipality/County Appropriation	50,000						50,000	50,000	-	0.0%	
Other Reserves	65,000						65,000	65,000	-	0.0%	
Total Non-Operating Appropriations	1,443,000						1,443,000	1,467,000	(24,000)	-1.6%	
TOTAL APPROPRIATIONS	12,350,000						12,350,000	11,950,000	400,000	3.3%	
ACCUMULATED DEFICIT											
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	12,350,000						12,350,000	11,950,000	400,000	3.3%	
UNRESTRICTED NET POSITION UTILIZED											
Municipality/County Appropriation	50,000						50,000	50,000	-	0.0%	
Other							-	-	-	#DIV/0!	
Total Unrestricted Net Position Utilized	50,000						50,000	50,000	-	0.0%	
TOTAL NET APPROPRIATIONS	\$ 12,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,300,000	\$ 11,900,000	\$ 400,000	3.4%	

* 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 \$ 545,350.00 \$ - \$ - \$ - \$ - \$ - \$ 545,350.00

Prior Year Adopted Appropriations Schedule

Landis Sewerage Authority

FY 2023 Adopted Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 995,000						\$ 995,000
Fringe Benefits	549,000						549,000
Total Administration - Personnel	1,544,000						1,544,000
<i>Administration - Other (List)</i>							
Professional Services	172,000						172,000
Property Insurance	220,000						220,000
Office Expense	128,000						128,000
Administrative Expense	211,000						211,000
Miscellaneous Administration*							
Total Administration - Other	731,000						731,000
Total Administration	2,275,000						2,275,000
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	3,470,000						3,470,000
Fringe Benefits	1,751,000						1,751,000
Total COPS - Personnel	5,221,000						5,221,000
<i>Cost of Providing Services - Other (List)</i>							
Chemicals	474,000						474,000
Materials/Supplies	546,000						546,000
Utilities	990,000						990,000
Repairs/Services	380,000						380,000
Miscellaneous COPS*							
Total COPS - Other	2,390,000						2,390,000
Total Cost of Providing Services	7,611,000						7,611,000
Total Principal Payments on Debt Service in Lieu of Depreciation	597,000						597,000
Total Operating Appropriations	10,483,000						10,483,000
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	935,000						935,000
Operations & Maintenance Reserve	-						-
Renewal & Replacement Reserve	417,000						417,000
Municipality/County Appropriation	50,000						50,000
Other Reserves	65,000						65,000
Total Non-Operating Appropriations	1,467,000						1,467,000
TOTAL APPROPRIATIONS	11,950,000						11,950,000
ACCUMULATED DEFICIT							
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	11,950,000						11,950,000
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	50,000						50,000
Other							
Total Unrestricted Net Position Utilized	50,000						50,000
TOTAL NET APPROPRIATIONS	\$ 11,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,900,000

* 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 \$ 524,150.00 \$ - \$ - \$ - \$ - \$ - \$ 524,150.00

Debt Service Schedule - Principal

Landis Sewerage Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	Fiscal Year Ending in							Total Principal Outstanding
		2016	2017	2018	2019	2020	2021	2022	
Sewer									
2016 Series Issue	6/8/2016	\$ 597,000	\$ 621,000	\$ 646,000	\$ 672,000	\$ 696,000	\$ 726,000	\$ 756,000	\$ 18,630,000
Total Principal		597,000	621,000	646,000	672,000	696,000	726,000	756,000	22,747,000
Operation #2									
Total Principal									
Operation #3									
Total Principal									
Operation #4									
Total Principal									
Operation #5									
Total Principal									
Operation #6									
Total Principal									
TOTAL PRINCIPAL ALL OPERATIONS		\$ 597,000	\$ 621,000	\$ 646,000	\$ 672,000	\$ 696,000	\$ 726,000	\$ 756,000	\$ 18,630,000
									\$ 22,747,000

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

	Moody's	Standard & Poors
Bond Rating	Fitch	Standard & Poors
Year of Last Rating	The Authority's 2016 Issue was a bank loan.	

Debt Service Schedule - Interest

Landis Sewerage Authority

If Authority has no debt, check this box:

		Fiscal Year Ending in							Total Interest	
		2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	Payments Outstanding
Sewer										
	2016 Series Issue	\$ 935,000	\$ 911,000	\$ 886,000	\$ 860,000	\$ 834,000	\$ 806,000	\$ 778,000	\$ 7,409,952	\$ 12,484,952
	Total Interest Payments	935,000	911,000	886,000	860,000	834,000	806,000	778,000	7,409,952	12,484,952
	Operation #2									
	Total Interest Payments	-	-	-	-	-	-	-	-	-
	Operation #3									
	Total Interest Payments	-	-	-	-	-	-	-	-	-
	Operation #4									
	Total Interest Payments	-	-	-	-	-	-	-	-	-
	Operation #5									
	Total Interest Payments	-	-	-	-	-	-	-	-	-
	Operation #6									
	Total Interest Payments	-	-	-	-	-	-	-	-	-
	TOTAL INTEREST ALL OPERATIONS	\$ 935,000	\$ 911,000	\$ 886,000	\$ 860,000	\$ 834,000	\$ 806,000	\$ 778,000	\$ 7,409,952	\$ 12,484,952

Debt Service Schedule - Interest (Detail Page)

Landis Sewerage Authority

Fiscal Year Ending in

	2023 (Adopted Budget)	2024 (Proposed Budget)	2025	2026	2027	2028	2029	Thereafter	Total Interest Payments Outstanding
TOTAL INTEREST ALL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Net Position Reconciliation

Landis Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

FY 2024 Proposed Budget

	Sewer	Operation #2	#3	#4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 41,995,544						\$ 41,995,544
Less: Invested in Capital Assets, Net of Related Debt (1)	43,651,155						43,651,155
Less: Restricted for Debt Service Reserve (1)	1,531,798						1,531,798
Less: Other Restricted Net Position (1)	2,648,000						2,648,000
Total Unrestricted Net Position (1)	(5,835,409)						(5,835,409)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	7,398,354						7,398,354
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	20,000						20,000
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	1,582,945						1,582,945
Unrestricted Net Position Utilized to Balance Proposed Budget							-
Unrestricted Net Position Utilized in Proposed Capital Budget							-
Appropriation to Municipality/County (3)	50,000						50,000
Total Unrestricted Net Position Utilized in Proposed Budget	50,000						50,000
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ 1,532,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,532,945

(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

\$ 545,350 \$ - \$ - \$ - \$ - \$ - \$ 545,350

(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.

FISCAL YEAR 2024

Landis Sewerage Authority

(Authority Name)

2024 AUTHORITY CAPITAL BUDGET/PROGRAM

2024 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Landis Sewerage Authority

(Authority Name)

Fiscal Year: January 01, 2024 to December 31, 2024

Check the box for the applicable statement below:

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, of governing body of the Landis Sewerage Authority, on October 16, 2023.

It is hereby certified that the governing body of the Landis Sewerage Authority have elected **NOT** to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Landis Sewerage Authority, for the following reason(s):

Officer's Signature:	tompost@landissewerageauthority.com
Name:	Ryan R. Headley
Title:	Secretary
Address:	1776 S. Mill Rd. Vineland, NJ 08360
Phone Number:	856-691-0551 x6264
Fax Number:	856-691-1407
E-mail Address:	tompost@landissewerageauthority.com

2024 CAPITAL BUDGET/PROGRAM MESSAGE

Landis Sewerage Authority

Fiscal Year: January 01, 2024 to December 31, 2024

Answer all questions below using the space provided.

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

Yes

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include lifecycle costs; and is it consistent with the appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes

Yes

Yes

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

Yes

4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the debt service for the Debt Authorizations (example - rate increase).

N/A

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.

The Authority will continue to upgrade and repair sewer lines and manholes in the above mentioned area.

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.

The projects and upgrades will improve plant and pumping stations.

Proposed Capital Budget

Landis Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources			
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants Other Sources
Sewer					
See detail on CB-3 Detail	\$ 417,000				\$ 417,000
*Collection System Upgrades	950,000		950,000		
*Plant Upgrades	1,100,000		1,100,000		
*See detail on CB-3 (2) Detail	-				
Total	2,467,000	-	2,050,000	-	417,000
Operation #2					
	-				
	-				
	-				
	-				
Total	-	-	-	-	-
Operation #3					
	-				
	-				
	-				
	-				
Total	-	-	-	-	-
Operation #4					
	-				
	-				
	-				
	-				
Total	-	-	-	-	-
Operation #5					
	-				
	-				
	-				
	-				
Total	-	-	-	-	-
Operation #6					
	-				
	-				
	-				
	-				
Total	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 2,467,000	\$ -	\$ 2,050,000	\$ -	\$ 417,000

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

5 Year Capital Improvement Plan

Landis Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
<i>Sewer</i>							
See detail on CB-3 Detail	\$ 417,000	\$ 417,000					
Collection System Upgrades	1,205,000	950,000	40,000	30,000	50,000	60,000	75,000
Plant Upgrades	1,400,000	1,100,000	50,000	40,000	40,000	80,000	90,000
Pump Station Upgrades	610,000	-	250,000	100,000	85,000	75,000	100,000
Total	3,632,000	2,467,000	340,000	170,000	175,000	215,000	265,000
<i>Operation #2</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #3</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 3,632,000	\$ 2,467,000	\$ 340,000	\$ 170,000	\$ 175,000	\$ 215,000	\$ 265,000

5 Year Capital Improvement Plan

Landis Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
	\$ -						
TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

Landis Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
	\$ -						
TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan

Landis Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

Fiscal Year Ending in

	Estimated Total Cost	2024 (Proposed Budget)	2025	2026	2027	2028	2029
	\$ -						
TOTAL ALL DETAIL PAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5 Year Capital Improvement Plan Funding Sources

Landis Sewerage Authority

For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewer</i>						
See detail on CB-3 Detail	\$ 417,000					\$ 417,000
Collection System Upgrades	1,205,000		1,205,000			
Plant Upgrades	1,400,000		1,400,000			
Pump Station Upgrades	610,000		610,000			
Total	3,632,000	-	3,215,000	-	-	417,000
<i>Operation #2</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #3</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
Total	-	-	-	-	-	-
TOTAL	\$ 3,632,000	\$ -	\$ 3,215,000	\$ -	\$ -	\$ 417,000
Total 5 Year Plan per CB-4	\$ 3,632,000					
<i>Balance check - If amount is other than zero, verify that projects listed above match projects listed on CB-4.</i>						

5 Year Capital Improvement Plan Funding Sources

Landis Sewerage Authority
For the Period: January 01, 2024 to December 31, 2024

	Estimated Total Cost	<i>Funding Sources</i>				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	-					
TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11

Contracting Unit:

Landis Sewerage Authority

Year Ending: December 31, 2022

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

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For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

10/16/2023

Date

Ryan R. Headley
Clerk/Secretary to the Governing Body

Appendix to Budget Document

