

Fiscal Year

Start Year

**2005**

—

End Year

**2025**

***Authority Budget of:  
Landis Sewerage Authority***

**State Filing Year**

**2025**

***For the Period: January 1, 2025 to December 31, 2025***

**[www.landissewerageauthority.com](http://www.landissewerageauthority.com)**

Authority Web Address



***Division of Local Government Services***

**2025 AUTHORITY BUDGET  
CERTIFICATION SECTION**

# FISCAL YEAR 2025

Landis Sewerage Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

**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: \_\_\_\_\_ Date: 12/19/2024

# 2025 PREPARER'S CERTIFICATION

Landis Sewerage Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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 x 6264
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 Annual Comprehensive 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

# 2025 APPROVAL CERTIFICATION

Landis Sewerage Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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 21, 2024.

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.

<b>Officer's Signature:</b>	tompost@landissewerageauthority.com
<b>Name:</b>	Alan R. Angelo
<b>Title:</b>	Assistant Secretary
<b>Address:</b>	1776 S. Mill Rd. Vineland, NJ 08360
<b>Phone Number:</b>	856-691-0551 x 6264
<b>Fax Number:</b>	856-691-1407
<b>E-mail Address:</b>	tompost@landissewerageauthority.com

# 2025 AUTHORITY BUDGET RESOLUTION

# Landis Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

WHEREAS, the Annual Budget for Landis Sewerage Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented before the governing body of the Landis Sewerage Authority at its open public meeting of October 21, 2024; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$12,600,000.00, Total Appropriations including any Accumulated Deficit, if any, of \$12,650,000.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$50,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$4,690,000.00 and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$0.00; and

WHEREAS, the schedule of rents, 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 Landis Sewerage Authority, at an open public meeting held on October 21, 2024 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Landis Sewerage Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025, 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 Landis Sewerage Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 16, 2024.

tompost@landis sewerage authority.com

(Secretary's Signature)

10/21/2024

(Date)

### Governing Body Recorded Vote

[illegible]

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# 2025 ADOPTION CERTIFICATION

Landis Sewerage Authority

## AUTHORITY BUDGET

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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 16, 2024.

<b>Officer's Signature:</b>	tompost@landissewerageauthority.com		
<b>Name:</b>	Ryan R. Headley		
<b>Title:</b>	Secretary		
<b>Address:</b>	1776 S. Mill Rd. Vineland, NJ 08360		
<b>Phone Number:</b>	856-691-0551 x 6264	<b>Fax:</b>	856-691-1407
<b>E-mail address:</b>	tompost@landissewerageauthority.com		

# 2025 ADOPTED BUDGET RESOLUTION

## Landis Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

WHEREAS, the Annual Budget and Capital Budget/Program for the Landis Sewerage Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented for adoption before the governing body of the Landis Sewerage Authority at its open public meeting of December 16, 2024; 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 \$12,600,000.00, Total Appropriations, including any Accumulated Deficit, if any, of \$12,650,000.00, and Total Unrestricted Net Position utilized of \$50,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$4,690,000.00 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 16, 2024 that the Annual Budget and Capital Budget/Program of the Landis Sewerage Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 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)

12/16/2024

(Date)

### Governing Body Recorded Vote

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

**2025 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Landis Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

*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 2025 proposed Annual Budget and make comparison to the Fiscal Year 2024 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 2025 Budget represents a 2.4% increase over the 2024 Budget.

Page F-2

Industrial Revenue has a projected increase of 12.6% due to a new food processing plant opening in 2025.

Residential Connection Fee Revenue has a projected increase of 150% due to an expanding residential development occurring this year.

Interest Earned is projected 32% higher due to the higher interest rate environment.

Page F-4

Cost of Providing Services - Personnel - Fringe Benefits is projected 19.1% higher due an increase of the prescription premium and the hire of an additional employee.

Cost of Providing Services - Other - Chemicals is projected to decrease 29.4% due to lower commodity prices.

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 is seeing an increase in residential development. Commercial and Industrial continues to expand year over year.

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

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Landis Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

*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 2025.

The Authority has the following shared service agreements 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 2024 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 \$5,285,323 in its 2023 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 \$1,570,042. 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 \$979,203 in its 2023 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?**

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Landis Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

*Answer the question below using the space provided.*

6. Attach in FAST 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 2025

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

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

<b>Preparer's Name:</b>	Thomas J. Post		
<b>Preparer's Address:</b>	1776 S. Mill Rd.		
<b>City, State, Zip:</b>	Vineland	NJ	08360
<b>Phone: (ext.)</b>	856-691-0551 (x 6264)	<b>Fax:</b>	856-691-1407
<b>E-mail:</b>	<a href="mailto:tompost@landissewerageauthority.com">tompost@landissewerageauthority.com</a>		

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

<b>Chief Financial Officer*</b>	Thomas J. Post		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	856-691-0551 (x 6264)	<b>Fax:</b>	856-691-1407
<b>E-mail:</b>	<a href="mailto:tompost@landissewerageauthority.com">tompost@landissewerageauthority.com</a>		

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

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Landis Sewerage Authority

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

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

64

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:

\$ 4,820,808.97

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, 2025 to December 31, 2025**

**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
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e. maid, chauffeur, chef)

No

No

No

No

No

No

Yes

No

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, 2025 to December 31, 2025**

**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.)?

*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, 2025 to December 31, 2025**

*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 City of Vineland.

Anthony K. Tobolski is the 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 employee, Thomas J. Post and Adam Holba are at-will employees. Their compensation is determined by the Commissioners and Executive Director by using an industry salary range.

Question 11 - Travel Expenses

Travel expenses paid to Anthony K. Tobolski

Check #7224 paid on 10/10/24 in the amount \$2,089.15 for the WEFTEC Conference for airfare and expenses.

Question 12(g)

The following are the employees who receive an Authority vehicle along with their respective value:

Anthony K. Tobolski, \$2,780.00, Thomas J. Post \$595.00 and Adam Holba \$623.00.

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

## **Landis Sewerage Authority**

**FISCAL YEAR: January 01, 2025 to December 31, 2025**

*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, 2025 to December 31, 2025**

	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	Key Officer	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	\$ 3,000.00	N/A	N/A	N/A	\$ 3,000.00
2	Alan R. Angelo	Vice-Chairman	2	X	N/A	N/A	N/A	N/A	\$ 3,000.00	N/A	N/A	N/A	\$ 3,000.00
3	Ryan R. Headley	Secretary	2	X	N/A	N/A	N/A	N/A	\$ 3,000.00	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	\$ -
5	Peery D. Barse	Assistant Secretary	2	X	N/A	N/A	N/A	N/A	\$ 3,000.00	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	\$ 153,738.00	N/A	\$ 2,780.00	\$ 67,985.00	\$ 224,503.00
7	Thomas J. Post	Business Manager	38	N/A	X	N/A	N/A	N/A	\$ 121,544.00	N/A	\$ 595.00	\$ 34,544.00	\$ 156,683.00
8	Adam Holba	Superintendent	40	N/A	N/A	N/A	X	N/A	\$ 138,216.00	N/A	\$ 623.00	\$ 65,980.00	\$ 204,819.00
9													\$ -
10													\$ -
11													\$ -
12													\$ -
13													\$ -
14													\$ -
15													\$ -
16													\$ -
17													\$ -
18													\$ -
19													\$ -
20													\$ -
21													\$ -
22													\$ -
23													\$ -
24													\$ -
25													\$ -
26													\$ -
27													\$ -
28													\$ -
29													\$ -
30													\$ -
31													\$ -
32													\$ -
33													\$ -
34													\$ -
35													\$ -
Total:									\$ 425,498.00	\$ -	\$ 3,998.00	\$ 168,509.00	\$ 598,005.00

## Schedule of Health Benefits - Detailed Cost Analysis

Landis Sewerage Authority

For the Period: January 01, 2025 to December 31, 2025

If no health benefits, check this box: ☐

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	16	19,500.00	312,000.00	15	18,744.00	281,160.00	30,840.00	11.0%
Parent & Child	7	27,936.00	195,552.00	5	26,868.00	134,340.00	61,212.00	45.6%
Employee & Spouse (or Partner)	4	37,956.00	151,824.00	4	36,528.00	146,112.00	5,712.00	3.9%
Family	19	49,920.00	948,480.00	21	48,012.00	1,008,252.00	(59,772.00)	-5.9%
Employee Cost Sharing Contribution (enter as negative - )			(147,856.00)			(463,864.00)	316,008.00	-68.1%
Subtotal	46		1,460,000.00	45		1,106,000.00	354,000.00	32.0%
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )							-	
Subtotal			-			-	-	
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )							-	
Subtotal			-			-	-	
<b>GRAND TOTAL</b>	<b>46</b>		<b>1,460,000.00</b>	<b>45</b>		<b>1,106,000.00</b>	<b>354,000.00</b>	<b>32.0%</b>

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  
ACCUMULATED ABSENCE LIABILITY

If no accumulated absences, check this box: ☐

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
Inspector	0.06	\$10.00	2.00	\$657.00								X	
Purchasing Manager	20.00	\$2,919.00	3.00	\$806.00								X	
Allocation Clerk	25.00	\$2,937.00	4.00	\$874.00								X	
Plant Secretary	0.25	\$31.00	0.20	\$43.00								X	
Payroll Clerk	27.00	\$3,231.00	1.00	\$220.00								X	
Business Manager	127.00	\$10,000.00	3.00	\$1,470.00								X	
Executive Secretary	44.00	\$7,100.00	4.00	\$1,160.00								X	
Administrative Support	11.00	\$1,155.00	1.00	\$190.00								X	
Executive Director	104.00	\$10,000.00	7.00	\$3,572.00								X	
Accounts Receivable	35.00	\$4,035.00	-	\$0.00								X	
Administrative Support	9.00	\$1,025.00	-	\$0.00								X	
Engineer	9.00	\$2,078.00	3.00	\$1,269.00								X	
Shift Manager	21.00	\$3,230.00	2.00	\$560.00								X	
Electrician	39.00	\$6,300.00	2.00	\$601.00								X	
Maintenance Manager	61.00	\$10,000.00	3.00	\$1,073.00								X	
Lab Manager	16.00	\$2,791.00	-	\$0.00								X	
Lab Tech	35.00	\$5,174.00	1.00	\$273.00								X	
Shift Manager	36.00	\$6,487.00	2.00	\$670.00								X	
Superintendent	5.00	\$1,239.00	-	\$0.00								X	
Shift Manager	101.00	\$10,000.00	0.50	\$174.00								X	
Shift Manager	32.00	\$5,904.00	5.00	\$1,714.00								X	
Electrician	34.00	\$6,150.00	-	\$0.00								X	
Shift Manager	54.00	\$8,705.00	-	\$0.00								X	
Foreman	94.00	\$10,000.00	-	\$0.00								X	
Process Manager	36.00	\$7,151.00	-	\$0.00								X	
Beltran	33.00	\$4,775.00	-	\$0.00							X		
Boccaleri	66.00	\$10,000.00	4.00	\$1,136.00							X		
Conrow	18.00	\$2,561.00	-	\$0.00							X		
Crespo	26.00	\$3,769.00	1.00	\$270.00							X		
Davy	20.00	\$2,884.00	-	\$0.00							X		
Elliott	21.00	\$3,020.00	-	\$0.00							X		
Ferretti	10.00	\$1,378.00	8.00	\$2,047.00							X		
TOTALS (THIS PAGE ONLY)	1,169.31	\$156,039.00	56.70	\$18,779.00	-	\$0.00	-	\$0.00	-	\$0.00			

**Landis Sewerage Authority**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]



**Landis Sewerage Authority**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

**Landis Sewerage Authority**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

Schedule of Shared Service Agreements

Landis Sewerage Authority

For the Period: January 01, 2025 to December 31, 2025

If no shared services, check this box: ☐

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement		Amount to be Received by/ Paid from Authority
				Effective Date	Agreement End Date	
City of Vineland	The Landis Sewerage Authority	Tax Sale/Payment Collection		1/1/2025	12/31/2025	\$ 12,000
Cumberland County Improvement Authority	The Landis Sewerage Authority	Household Clean-up Day		1/1/2025	12/31/2025	\$ 4,000
Cumberland County Improvement Authority	The Landis Sewerage Authority	Hauling of trash and grit		1/1/2025	12/31/2025	\$ 12,000
The Landis Sewerage Authority	City of Vineland	Mutual Aid	Mutual Aid as needed	1/1/2025	12/31/2025	N/A

## Schedule of Shared Service Agreements (Cont.)

Landis Sewerage Authority

For the Period: January 01, 2025 to December 31, 2025

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

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement	Agreement	Amount to be
				Effective Date	End Date	Received by/ Paid from Authority

**2025 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

# SUMMARY

Landis Sewerage Authority  
For the Period: January 01, 2025 to December 31, 2025

	<b><i>FY 2025 Proposed Budget</i></b>							<b><i>FY 2024 Adopted Budget</i></b>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	<b>Sewer</b>	<b>Operation #2</b>	<b>Operation #3</b>	<b>Operation #4</b>	<b>Operation #5</b>	<b>Operation #6</b>	<b>Total All Operations</b>	<b>Total All Operations</b>	<b>All Operations</b>	<b>All Operations</b>
<b>REVENUES</b>										
Total Operating Revenues	\$ 12,080,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,080,000	\$ 11,870,000	\$ 210,000	1.8%
Total Non-Operating Revenues	520,000	-	-	-	-	-	520,000	430,000	90,000	20.9%
Total Anticipated Revenues	12,600,000	-	-	-	-	-	12,600,000	12,300,000	300,000	2.4%
<b>APPROPRIATIONS</b>										
Total Administration	2,404,000	-	-	-	-	-	2,404,000	2,304,000	100,000	4.3%
Total Cost of Providing Services	8,182,000	-	-	-	-	-	8,182,000	7,982,000	200,000	2.5%
Total Principal Payments on Debt Service in Lieu of Depreciation	646,000	-	-	-	-	-	646,000	621,000	25,000	4.0%
Total Operating Appropriations	11,232,000	-	-	-	-	-	11,232,000	10,907,000	325,000	3.0%
Total Interest Payments on Debt	886,000	-	-	-	-	-	886,000	911,000	(25,000)	-2.7%
Total Other Non-Operating Appropriations	532,000	-	-	-	-	-	532,000	532,000	-	
Total Non-Operating Appropriations	1,418,000	-	-	-	-	-	1,418,000	1,443,000	(25,000)	-1.7%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	12,650,000	-	-	-	-	-	12,650,000	12,350,000	300,000	2.4%
Less: Total Unrestricted Net Position Utilized	50,000	-	-	-	-	-	50,000	50,000	-	
Net Total Appropriations	12,600,000	-	-	-	-	-	12,600,000	12,300,000	300,000	2.4%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

# Revenue Schedule

Landis Sewerage Authority  
For the Period: January 01, 2025 to December 31, 2025

<i>FY 2025 Proposed Budget</i>							<i>FY 2024 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
<b>OPERATING REVENUES</b>									
<i>Service Charges</i>									
Residential	7,158,936					\$ 7,158,936	\$ 7,158,936	\$ -	0.0%
Business/Commercial	1,685,323					1,685,323	1,685,323	-	0.0%
Industrial	1,431,211					1,431,211	1,271,211	160,000	12.6%
Intergovernmental	984,530					984,530	984,530	-	0.0%
Other						-	-	-	#DIV/0!
Total Service Charges	11,260,000	-	-	-	-	11,260,000	11,100,000	160,000	1.4%
<i>Connection Fees</i>									
Residential	25,000					25,000	10,000	15,000	150.0%
Business/Commercial	30,000					30,000	30,000	-	0.0%
Industrial	175,000					175,000	160,000	15,000	9.4%
Intergovernmental						-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Connection Fees	230,000	-	-	-	-	230,000	200,000	30,000	15.0%
<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>									
Crop Sales	130,000					130,000	130,000	-	0.0%
Miscellaneous	260,000					260,000	240,000	20,000	8.3%
Receiving Station	200,000					200,000	200,000	-	0.0%
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Revenue	590,000	-	-	-	-	590,000	570,000	20,000	3.5%
Total Operating Revenues	12,080,000	-	-	-	-	12,080,000	11,870,000	210,000	1.8%
<b>NON-OPERATING REVENUES</b>									
<i>Other Non-Operating Revenues (List)</i>									
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
						-	-	-	#DIV/0!
Total Other Non-Operating Revenue	-	-	-	-	-	-	-	-	#DIV/0!
<i>Interest on Investments &amp; Deposits (List)</i>									
Interest Earned	330,000					330,000	250,000	80,000	32.0%
Penalties	190,000					190,000	180,000	10,000	5.6%
Other						-	-	-	#DIV/0!
Total Interest	520,000	-	-	-	-	520,000	430,000	90,000	20.9%
Total Non-Operating Revenues	520,000	-	-	-	-	520,000	430,000	90,000	20.9%
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 12,600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,600,000</b>	<b>\$ 12,300,000</b>	<b>\$ 300,000</b>	<b>2.4%</b>

# Prior Year Adopted Revenue Schedule

Landis Sewerage Authority

## FY 2024 Adopted Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	7,158,936						\$ 7,158,936
Business/Commercial	1,685,323						1,685,323
Industrial	1,271,211						1,271,211
Intergovernmental	984,530						984,530
Other							-
Total Service Charges	11,100,000	-	-	-	-	-	11,100,000
<i>Connection Fees</i>							
Residential	10,000						10,000
Business/Commercial	30,000						30,000
Industrial	160,000						160,000
Intergovernmental							-
Other							-
Total Connection Fees	200,000	-	-	-	-	-	200,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Crop Sales	130,000						130,000
Miscellaneous	240,000						240,000
Receiving Station	200,000						200,000
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	570,000	-	-	-	-	-	570,000
Total Operating Revenues	11,870,000	-	-	-	-	-	11,870,000
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
<i>Other Non-Operating Revenues</i>	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	250,000						250,000
Penalties	180,000						180,000
Other							-
Total Interest	430,000	-	-	-	-	-	430,000
Total Non-Operating Revenues	430,000	-	-	-	-	-	430,000
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 12,300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,300,000</b>



# Appropriations Schedule

Landis Sewerage Authority  
For the Period: January 01, 2025 to December 31, 2025

FY 2025 Proposed Budget							FY 2024 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
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 1,045,000						\$ 1,045,000	\$ 1,005,000	\$ 40,000 4.0%
Fringe Benefits	561,000						561,000	547,000	14,000 2.6%
Total Administration - Personnel	1,606,000	-	-	-	-	-	1,606,000	1,552,000	54,000 3.5%
<i>Administration - Other (List)</i>									
Professional Services	181,000						181,000	172,000	9,000 5.2%
Property Insurance	234,000						234,000	231,000	3,000 1.3%
Office Expense	135,000						135,000	123,000	12,000 9.8%
Administrative Expense	248,000						248,000	226,000	22,000 9.7%
Miscellaneous Administration*							-	-	- #DIV/0!
Total Administration - Other	798,000	-	-	-	-	-	798,000	752,000	46,000 6.1%
Total Administration	2,404,000	-	-	-	-	-	2,404,000	2,304,000	100,000 4.3%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	3,705,000						3,705,000	3,595,000	110,000 3.1%
Fringe Benefits	2,122,000						2,122,000	1,781,000	341,000 19.1%
Total COPS - Personnel	5,827,000	-	-	-	-	-	5,827,000	5,376,000	451,000 8.4%
<i>Cost of Providing Services - Other (List)</i>									
Chemicals	305,000						305,000	432,000	(127,000) -29.4%
Materials/Supplies	558,000						558,000	568,000	(10,000) -1.8%
Utilities	1,083,000						1,083,000	1,192,000	(109,000) -9.1%
Repairs/Services	409,000						409,000	414,000	(5,000) -1.2%
Miscellaneous COPS*							-	-	- #DIV/0!
Total COPS - Other	2,355,000	-	-	-	-	-	2,355,000	2,606,000	(251,000) -9.6%
Total Cost of Providing Services	8,182,000	-	-	-	-	-	8,182,000	7,982,000	200,000 2.5%
Total Principal Payments on Debt Service in Lieu of Depreciation	646,000	-	-	-	-	-	646,000	621,000	25,000 4.0%
Total Operating Appropriations	11,232,000	-	-	-	-	-	11,232,000	10,907,000	325,000 3.0%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	886,000	-	-	-	-	-	886,000	911,000	(25,000) -2.7%
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	1,418,000	-	-	-	-	-	1,418,000	1,443,000	(25,000) -1.7%
<b>TOTAL APPROPRIATIONS</b>	12,650,000	-	-	-	-	-	12,650,000	12,350,000	300,000 2.4%
<b>ACCUMULATED DEFICIT</b>									
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	12,650,000	-	-	-	-	-	12,650,000	12,350,000	300,000 2.4%
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
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%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 12,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,600,000	\$ 12,300,000	\$ 300,000 2.4%

\* 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 \$ 561,600.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ 561,600.00

## APPROPRIATION DETAIL PAGE

# Landis Sewerage Authority

**For the Period: January 01, 2025 to December 31, 2025**

*Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"*

[illegible]

## APPROPRIATION DETAIL PAGE

# Landis Sewerage Authority

**For the Period: January 01, 2025 to December 31, 2025**

***Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"***

[illegible]

## APPROPRIATION DETAIL PAGE

# Landis Sewerage Authority

**For the Period: January 01, 2025 to December 31, 2025**

***Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"***

[illegible]

# Prior Year Adopted Appropriations Schedule

## Landis Sewerage Authority

### FY 2024 Adopted Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 1,005,000						\$ 1,005,000
Fringe Benefits	547,000						547,000
Total Administration - Personnel	1,552,000	-	-	-	-	-	1,552,000
<i>Administration - Other (List)</i>							
Professional Services	172,000						172,000
Property Insurance	231,000						231,000
Office Expense	123,000						123,000
Administrative Expense	226,000						226,000
Miscellaneous Administration*							-
Total Administration - Other	752,000	-	-	-	-	-	752,000
Total Administration	2,304,000	-	-	-	-	-	2,304,000
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	3,595,000						3,595,000
Fringe Benefits	1,781,000						1,781,000
Total COPS - Personnel	5,376,000	-	-	-	-	-	5,376,000
<i>Cost of Providing Services - Other (List)</i>							
Chemicals	432,000						432,000
Materials/Supplies	568,000						568,000
Utilities	1,192,000						1,192,000
Repairs/Services	414,000						414,000
Miscellaneous COPS*							-
Total COPS - Other	2,606,000	-	-	-	-	-	2,606,000
Total Cost of Providing Services	7,982,000	-	-	-	-	-	7,982,000
Total Principal Payments on Debt Service in Lieu of Depreciation	621,000	-	-	-	-	-	621,000
Total Operating Appropriations	10,907,000	-	-	-	-	-	10,907,000
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	911,000	-	-	-	-	-	911,000
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	1,443,000	-	-	-	-	-	1,443,000
<b>TOTAL APPROPRIATIONS</b>	12,350,000	-	-	-	-	-	12,350,000
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	12,350,000	-	-	-	-	-	12,350,000
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	50,000	-	-	-	-	-	50,000
Other							-
Total Unrestricted Net Position Utilized	50,000	-	-	-	-	-	50,000
<b>TOTAL NET APPROPRIATIONS</b>	\$ 12,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,300,000

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









## 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
		2005 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	
<i>Sewer</i>										
2016 Series Issue	6/8/2016	\$ 621,000	\$ 646,000	\$ 672,000	\$ 698,000	\$ 726,000	\$ 756,000	\$ 786,000	\$ 18,462,736	\$ 22,746,736
										-
										-
										-
Total Principal		621,000	646,000	672,000	698,000	726,000	756,000	786,000	18,462,736	22,746,736
<i>Operation #2</i>										
										-
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #3</i>										
										-
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
										-
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
										-
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
										-
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OPERATIONS</b>		<u>\$ 621,000</u>	<u>\$ 646,000</u>	<u>\$ 672,000</u>	<u>\$ 698,000</u>	<u>\$ 726,000</u>	<u>\$ 756,000</u>	<u>\$ 786,000</u>	<u>\$ 18,462,736</u>	<u>\$ 22,746,736</u>

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

	<b>Moody's</b>	<b>Fitch</b>	<b>Standard &amp; Poors</b>
Bond Rating			
Year of Last Rating	The Authority's 2016 Issue was a bank loan.		

### Debt Service Schedule - Principal (Detail Page)

**Landis Sewerage Authority**

Fiscal Year Ending in

[illegible]

## Debt Service Schedule - Interest

Landis Sewerage Authority

If Authority has no debt, check this box: ☐

<i>Fiscal Year Ending in</i>									
	2005 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	Total Interest Payments Outstanding
<i>Sewer</i>									
2016 Series Issue	\$ 911,000	\$ 886,000	\$ 860,000	\$ 833,000	\$ 808,000	\$ 776,000	\$ 746,000	\$ 7,584,237	\$ 12,493,237
									-
									-
									-
Total Interest Payments	911,000	886,000	860,000	833,000	808,000	776,000	746,000	7,584,237	12,493,237
<i>Operation #2</i>									
									-
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #3</i>									
									-
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #4</i>									
									-
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #5</i>									
									-
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #6</i>									
									-
									-
									-
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OPERATIONS</b>	<b>\$ 911,000</b>	<b>\$ 886,000</b>	<b>\$ 860,000</b>	<b>\$ 833,000</b>	<b>\$ 808,000</b>	<b>\$ 776,000</b>	<b>\$ 746,000</b>	<b>\$ 7,584,237</b>	<b>\$ 12,493,237</b>

### Debt Service Schedule - Interest (Detail Page)

**Landis Sewerage Authority**

Fiscal Year Ending in

[illegible]

# Net Position Reconciliation

Landis Sewerage Authority

For the Period: January 01, 2025 to December 31, 2025

## FY 2025 Proposed Budget

	Sewer	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 41,016,341						\$ 41,016,341
Less: Invested in Capital Assets, Net of Related Debt (1)	42,054,866						42,054,866
Less: Restricted for Debt Service Reserve (1)	1,531,798						1,531,798
Less: Other Restricted Net Position (1)	2,715,000						2,715,000
Total Unrestricted Net Position (1)	(5,285,323)	-	-	-	-	-	(5,285,323)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	6,855,365						6,855,365
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)	10,000						10,000
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	1,580,042	-	-	-	-	-	1,580,042
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
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 1,530,042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,530,042

(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 \$ 561,600 \$ - \$ - \$ - \$ - \$ - \$ 561,600

(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 2025**

## **Landis Sewerage Authority**

---

(Authority Name)

### **2025 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2025 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

## Landis Sewerage Authority

(Authority Name)

**Fiscal Year: January 01, 2025 to December 31, 2025**

*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 21, 2024.

☐ 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):

<b>Officer's Signature:</b>	tompost@landisseweraeauthority.com
<b>Name:</b>	Alan R. Angelo
<b>Title:</b>	Assistant Secretary
<b>Address:</b>	1776 S. Mill Rd. Vineland, NJ 08360
<b>Phone Number:</b>	856-691-0551 x 6264
<b>Fax Number:</b>	856-691-1407
<b>E-mail Address:</b>	tompost@landisseweraeauthority.com

# 2025 CAPITAL BUDGET/PROGRAM MESSAGE

Landis Sewerage Authority

**Fiscal Year: January 01, 2025 to December 31, 2025**

*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 be replacing and lining 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, pump stations and sewer lines.



# Proposed Capital Budget

## Landis Sewerage Authority

For the Period: January 01, 2025 to December 31, 2025

		Funding Sources				
	Estimated Total Cost	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	1,500,000		1,500,000			
Plant Upgrades	1,273,000		1,273,000			
Pump Station Upgrades	1,500,000		1,500,000			
Total	4,690,000	-	4,273,000	-	-	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	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 4,690,000</b>	<b>\$ -</b>	<b>\$ 4,273,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 417,000</b>

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 Pages" instead of project description.

# Proposed Capital Budget

## Landis Sewerage Authority

For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
Pump Station Fences	\$5,000					\$5,000
Pump Station Doors	10,000					\$ 10,000
Bypass Connections	13,000					13,000
Safety Equipment	4,000					4,000
Confined Space Entry Equipment	6,000					6,000
Tankers	15,000					15,000
Front End Tractor Attachment	12,000					12,000
Tools for Equipment Repairs	5,000					\$ 5,000
Manholes	15,000					15,000
TV Sewer Inspection Comm.	10,000					10,000
Gorman-Rupp Replacement Parts	15,000					15,000
E-One Core	5,000					5,000
Auma Actuator Replacements	15,000					15,000
Operator Storage Shed	15,000					\$ 15,000
Plant Replacement Doors	17,000					17,000
Vehicles	110,000					110,000
Grit Pump	6,000					6,000
North Storage Tank Blower	16,000					16,000
TWAS Pump 2	10,000					10,000
Polymer Mixing Process	15,000					\$ 15,000
Composite Sampler	15,000					15,000
Receining Station	35,000					35,000
Computers	6,000					6,000
Millipore Sigma Reflectometer	1,450					1,450
Thermolne Furnance	4,650					4,650
Labconco Steam Scrubber	12,100					\$ 12,100
Labconco Flume Hood	15,100					15,100
Desiccator Cabinet	3,200					3,200
Precision Drying Oven	3,900					3,900
Ceramic Top Stirrer	1,600					1,600
	-					
	-					
	-					
	-					
	-					
	-					
<b>TOTAL THIS PAGE ONLY</b>	<b>\$417,000</b>	<b>\$0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 417,000</b>

## Proposed Capital Budget

**Landis Sewerage Authority**

For the Period: January 01, 2025 to December 31, 2025

[illegible]

Proposed Capital Budget

Landis Sewerage Authority  
For the Period: January 01, 2025 to December 31, 2025

		Funding Sources				
Estimated Total Cost		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
TOTAL ALL DETAIL PAGES	\$417,000	\$ -	\$ -	\$ -	\$ -	\$ 417,000

# 5 Year Capital Improvement Plan

Landis Sewerage Authority

For the Period: January 01, 2025 to December 31, 2025

		<i>Fiscal Year Ending in</i>					
	Estimated Total Cost	2025 (Proposed Budget)	2026	2027	2028	2029	2030
<i>Sewer</i>							
See detail on CB-3 Detail	\$ 417,000	\$ 417,000					
Collection System Upgrades	4,400,000	1,500,000	1,000,000	1,000,000	500,000	200,000	200,000
Plant Upgrades	3,173,000	1,273,000	800,000	400,000	300,000	200,000	200,000
Pump Station Upgrades	3,600,000	1,500,000	700,000	500,000	500,000	200,000	200,000
Total	11,590,000	4,690,000	2,500,000	1,900,000	1,300,000	600,000	600,000
<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	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 11,590,000</b>	<b>\$ 4,690,000</b>	<b>\$ 2,500,000</b>	<b>\$ 1,900,000</b>	<b>\$ 1,300,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>





5 Year Capital Improvement Plan

Landis Sewerage Authority  
For the Period: January 01, 2025 to December 31, 2025

		Fiscal Year Ending in					
Estimated Total Cost		2025 (Proposed Budget)	2026	2027	2028	2029	2030
	\$ -						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
	-						
TOTAL ALL DETAIL PAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# 5 Year Capital Improvement Plan Funding Sources

## Landis Sewerage Authority

For the Period: January 01, 2025 to December 31, 2025

		Funding Sources				
	Estimated Total Cost	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	4,400,000		4,400,000			
Plant Upgrades	3,173,000		3,173,000			
Pump Station Upgrades	3,600,000		3,600,000			
Total	11,590,000	-	11,173,000	-	-	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	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 11,590,000</b>	<b>\$ -</b>	<b>\$ 11,173,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 417,000</b>
Total 5 Year Plan per CB-4	<u>\$ 11,590,000</u>					
Balance check	-	If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

## 5 Year Capital Improvement Plan Funding Sources

**Landis Sewerage Authority**

For the Period: January 01, 2025 to December 31, 2025

[illegible]

## 5 Year Capital Improvement Plan Funding Sources

**Landis Sewerage Authority**

For the Period: January 01, 2025 to December 31, 2025

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

## 5 Year Capital Improvement Plan Funding Sources

**Landis Sewerage Authority**

For the Period: January 01, 2025 to December 31, 2025

[illegible]

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

Contracting Unit: Landis Sewerage Authority Year Ending: December 31, 2023

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.

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.

21-Oct-24

Date

Alan R. Angelo

Clerk/Secretary to the Governing Body

**Appendix to Budget Document**

