

**2025 AUTHORITY BUDGET  
CERTIFICATION SECTION**

# FISCAL YEAR 2025

Lebanon Borough 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: 1/7/2025

# 2025 PREPARER'S CERTIFICATION

Lebanon Borough 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:	La@bkc-cpa.com
Name:	Laura Atwell of BKC, CPAs, PC
Title:	Certified Public Accountant
Address:	39 State Route 12, Ste2 Flemington, NJ 08822
Phone Number:	908-782-7900
Fax Number:	908-782-4328
E-mail Address:	La@bkc-cpa.com

# AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	www.lebanonboro.com
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All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. N.J.S.A. 40A:5A-17.1 requires the following items to be included on the Authority's website at a minimum for public disclosure. Check the boxes below to certify the Authority's compliance with N.J.S.A. 40A:5A-17.1.

- A description of the Authority's mission and responsibilities.
- 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:	Rich Burton
Title of Officer Certifying Compliance:	Chairman
Signature:	Rburton@LebanonBoro.com

# 2025 APPROVAL CERTIFICATION

Lebanon Borough 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 Lebanon Borough Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on November 14, 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>	lbsa@lebanonboro.com
<b>Name:</b>	Anita Weingart
<b>Title:</b>	Secretary/Treasurer
<b>Address:</b>	6 High Street Lebanon, NJ 08833
<b>Phone Number:</b>	908-236-2704
<b>Fax Number:</b>	908-236-2029
<b>E-mail Address:</b>	lbsa@lebanonboro.com



# 2025 ADOPTION CERTIFICATION

Lebanon Borough 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 Lebanon Borough Sewerage Authority, pursuant to N.J.A.C 5:31-2.3, on December 19, 2024.

<b>Officer's Signature:</b>	lbsa@lebanonboro.com		
<b>Name:</b>	Anita Weingart		
<b>Title:</b>	Secretary/Treasurer		
<b>Address:</b>	6 High Street Lebanon, NJ 08833		
<b>Phone Number:</b>	908-236-2704	<b>Fax:</b>	908-236-2029
<b>E-mail address:</b>	lbsa@lebanonboro.com		

# 2025 ADOPTED BUDGET RESOLUTION

## Lebanon Borough Sewerage Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Lebanon Borough 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 Lebanon Borough Sewerage Authority at its open public meeting of December 19, 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 \$825,258.00, Total Appropriations, including any Accumulated Deficit, if any, of \$858,100.00, and Total Unrestricted Net Position utilized of \$32,842.00; and

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

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Lebanon Borough Sewerage Authority at an open public meeting held on December 19, 2024 that the Annual Budget and Capital Budget/Program of the Lebanon Borough 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.

lbsa@lebanonboro.com  
(Secretary's Signature)

December 19, 2024  
(Date)

**Governing Body Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Edward Cichone	x			
R. Burton	x			
B. Valliere	x			
G. Crawford	x			
G. Chandler	x			



**2025 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Lebanon Borough 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.

Revenues:

Service charges for residential increased 13.6% as a result of an increase in unit rates.

Appropriations:

Special projects - professionals increased 25% due to an increase in projects outside of the scope of retainer fees.

Joint agreement increase of 16.1% as a result of compliance with DEP regulations.

Maintenance and Repairs-Outside Contractor decrease of 20% due to less expected need of services provided by outside contracts.

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

Inflation has impacted the economy, causing increased costs in practically all areas.

DEP regulations and compliance is resulting in impacts on the authorities participating in the Readington-Lebanon Sewer Authority jointure.

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.

Unrestricted net position to be utilized to balance the budget and assist in rate stabilization.

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Lebanon Borough 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.)

None

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 proposed budget does not reflect an anticipated deficit from operations.

**(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

Lebanon Borough 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**".

There is a proposed rate increase of \$52 per unit for 2025, a 9.92% increase over 2024.  
The rate will increase from \$524 to \$576 per unit.

# 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>	Lebanon Borough Sewerage Authority		
<i>Federal ID Number:</i>	22-2321520		
<i>Address:</i>	6 High Street		
<i>City, State, Zip:</i>	Lebanon	NJ	08833
<i>Phone: (ext.)</i>	908-236-2704	<i>Fax:</i>	908-236-2029

<b>Preparer's Name:</b>	Laura Atwell of BKC, CPAs, PC		
<i>Preparer's Address:</i>	39 State Route 12, Ste2		
<i>City, State, Zip:</i>	Flemington, NJ 08822		
<i>Phone: (ext.)</i>	908-782-7900	<i>Fax:</i>	908-782-4328
<i>E-mail:</i>	La@bkc-cpa.com		

<b>Chief Executive Officer*</b>	Rich Burton		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	908-236-2704	<i>Fax:</i>	908-236-2029
<i>E-mail:</i>	<a href="mailto:Rburton@LebanonBoro.com">Rburton@LebanonBoro.com</a>		

<b>Chief Financial Officer*</b>	Anita Weingart		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	908-236-2704	<i>Fax:</i>	908-236-2029
<i>E-mail:</i>	<a href="mailto:lbsa@lebanonboro.com">lbsa@lebanonboro.com</a>		

<b>Name of Auditor:</b>	Laura Atwell		
<i>Name of Firm:</i>	BKC, CPAs, PC		
<i>Address:</i>	39 State Route 12, Ste2		
<i>City, State, Zip:</i>	Flemington, NJ 08822		
<i>Phone: (ext.)</i>	908-782-7900	<i>Fax:</i>	908-782-4328
<i>E-mail:</i>	<a href="mailto:La@bkc-cpa.com">La@bkc-cpa.com</a>		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Lebanon Borough 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:

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:

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

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

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

*(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?

*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?

*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?

b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee?

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?

*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\*?

*\*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)

## Lebanon Borough 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? No  
*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	No
h. Health or social club dues or initiation fees	No
i. Personal services (i.e. maid, chauffeur, chef)	No

*If the answer to any of the above is "yes", 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? N/A

*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)

Lebanon Borough 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)

Lebanon Borough Sewerage Authority

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

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

A review is performed by the finance committee and salaries are determined by availability of financial resources and needs of the authority.

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

**Lebanon Borough 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.

**Lebanon Borough 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	Officer	Key Employee	Highest Compensated Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1 Anita Weingart	Secretary/Treasurer	20	x	x			\$ 32,243.00		\$ 3,805.00	\$ 36,048.00	
2 Richard Burton	Chairman	3	x	x					\$	-	
3 Gregory Crawford	Vice Chairman	2	x	x					\$	-	
4 Benedict Valliere	Member	1	x	x					\$	-	
5 Glen Chandler	Member	1	x						\$	-	
6 Edward Cichone	Member	1	x						\$	-	
7									\$	-	
8									\$	-	
9									\$	-	
10									\$	-	
11									\$	-	
12									\$	-	
13									\$	-	
14									\$	-	
15									\$	-	
16									\$	-	
17									\$	-	
18									\$	-	
19									\$	-	
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21									\$	-	
22									\$	-	
23									\$	-	
24									\$	-	
25									\$	-	
26									\$	-	
27									\$	-	
28									\$	-	
29									\$	-	
30									\$	-	
31									\$	-	
32									\$	-	
33									\$	-	
34									\$	-	
35									\$	-	
<b>Total:</b>							\$ 32,243.00	\$ -	\$ -	\$ 3,805.00	\$ 36,048.00

## Schedule of Health Benefits - Detailed Cost Analysis

Lebanon Borough 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			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	
<b>Subtotal</b>			-			-	-	
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	
<b>Subtotal</b>			-			-	-	
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	
<b>Subtotal</b>			-			-	-	
<b>GRAND TOTAL</b>			-			-	-	

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

**Lebanon Borough 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
<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**Lebanon Borough Sewerage Authority  
ACCUMULATED ABSENCE LIABILITY**

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
<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

Lebanon Borough Sewerage Authority  
ACCUMULATED ABSENCE LIABILITY

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
<b>TOTALS (THIS PAGE ONLY)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**Lebanon Borough Sewerage Authority  
ACCUMULATED ABSENCE LIABILITY**

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
<b>TOTALS (ALL PAGES)</b>	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			
<b>Total Funds Reserved per Most Recently Completed Audit:</b>													
<b>Total Funds Appropriated in Current Budget:</b>													
					<b>Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:</b>								
					<b>Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:</b>								



# Schedule of Shared Service Agreements

Lebanon Borough 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 Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority
Borough of Lebanon	Lebanon Borough Sewerage Authority	Facility Rental	The authority rents office space at the Borough municipal building on an ongoing basis. The rental agreement has been in place for several years with no contract duration.	1/1/2017	No end date	\$ 16,000

## Schedule of Shared Service Agreements (Cont.)

Lebanon Borough 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 Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority

**2025 AUTHORITY BUDGET  
FINANCIAL SCHEDULES SECTION**

## SUMMARY

Lebanon Borough 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>Sewerage Authority</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	\$ 825,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 825,258	\$ 747,088	\$ 78,170	10.5%
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Anticipated Revenues	825,258	-	-	-	-	-	825,258	747,088	78,170	10.5%
<b>APPROPRIATIONS</b>										
Total Administration	298,100	-	-	-	-	-	298,100	280,867	17,233	6.1%
Total Cost of Providing Services	560,000	-	-	-	-	-	560,000	490,000	70,000	14.3%
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Operating Appropriations	858,100	-	-	-	-	-	858,100	770,867	87,233	11.3%
Total Interest Payments on Debt	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	#DIV/0!
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	858,100	-	-	-	-	-	858,100	770,867	87,233	11.3%
Less: Total Unrestricted Net Position Utilized	32,842	-	-	-	-	-	32,842	23,779	9,063	38.1%
Net Total Appropriations	825,258	-	-	-	-	-	825,258	747,088	78,170	10.5%
<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

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

	<b>FY 2025 Proposed Budget</b>						<b>FY 2024</b>	<b>\$ Increase</b>	<b>% Increase</b>	
							<b>Adopted</b>	<b>(Decrease)</b>	<b>(Decrease)</b>	
	<b>Sewerage</b>						<b>Budget</b>	<b>Proposed vs.</b>	<b>Proposed vs.</b>	
	<b>Authority</b>	<b>Operation #2</b>	<b>Operation #3</b>	<b>Operation #4</b>	<b>Operation #5</b>	<b>Operation #6</b>	<b>Total All</b>			
							<b>Operations</b>	<b>All Operations</b>	<b>All Operations</b>	
<b>OPERATING REVENUES</b>										
<i>Service Charges</i>										
Residential	825,258						\$ 825,258	\$ 726,652	\$ 98,606	13.6%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	20,436	(20,436)	-100.0%
Total Service Charges	825,258	-	-	-	-	-	825,258	747,088	78,170	10.5%
<i>Connection Fees</i>										
Residential							-	-	-	#DIV/0!
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>										
							-	-	-	#DIV/0!
							-	-	-	#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	825,258	-	-	-	-	-	825,258	747,088	78,170	10.5%
<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							-	-	-	#DIV/0!
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Revenues	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 825,258</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 825,258</b>	<b>\$ 747,088</b>	<b>\$ 78,170</b>	<b>10.5%</b>

### Prior Year Adopted Revenue Schedule

#### Lebanon Borough Sewerage Authority

#### FY 2024 Adopted Budget

	Sewerage Authority	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	726,652						\$ 726,652
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other	20,436						20,436
Total Service Charges	747,088	-	-	-	-	-	747,088
<i>Connection Fees</i>							
Residential							-
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	-	-	-	-	-	-	-
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	747,088	-	-	-	-	-	747,088
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
							-
Total Other Non-Operating Revenues	-	-	-	-	-	-	-
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned							-
Penalties							-
Other							-
Total Interest	-	-	-	-	-	-	-
Total Non-Operating Revenues	-	-	-	-	-	-	-
<b>TOTAL ANTICIPATED REVENUES</b>	\$ 747,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 747,088

# Appropriations Schedule

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

	<b>FY 2025 Proposed Budget</b>						<b>FY 2024 Adopted Budget</b>			
	Sewerage Authority	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
								\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
<b>OPERATING APPROPRIATIONS</b>										
<i>Administration - Personnel</i>										
Salary & Wages	\$ 38,000						\$ 38,000	\$ 36,667	\$ 1,333	3.6%
Fringe Benefits	5,300						5,300	5,410	(110)	-2.0%
Total Administration - Personnel	43,300						43,300	42,077	1,223	2.9%
<i>Administration - Other (List)</i>										
Office and administrative Costs	13,000						13,000	13,000	-	0.0%
Insurance	9,000						9,000	9,000	-	0.0%
Facilities Cost	16,000						16,000	16,000	-	0.0%
Miscellaneous Administration*	216,800						216,800	200,790	16,010	8.0%
Total Administration - Other	254,800						254,800	238,790	16,010	6.7%
Total Administration	298,100						298,100	280,867	17,233	6.1%
<i>Cost of Providing Services - Personnel</i>										
Salary & Wages							-	-	-	#DIV/0!
Fringe Benefits							-	-	-	#DIV/0!
Total COPS - Personnel							-	-	-	#DIV/0!
<i>Cost of Providing Services - Other (List)</i>										
Joint Authority Cost	540,000						540,000	465,000	75,000	16.1%
Maintenance and Repairs-Outside Contractor	20,000						20,000	25,000	(5,000)	-20.0%
Miscellaneous COPS*							-	-	-	#DIV/0!
Total COPS - Other	560,000						560,000	490,000	70,000	14.3%
Total Cost of Providing Services	560,000						560,000	490,000	70,000	14.3%
Total Principal Payments on Debt Service in Lieu of Depreciation							-	-	-	#DIV/0!
Total Operating Appropriations	858,100						858,100	770,867	87,233	11.3%
<b>NON-OPERATING APPROPRIATIONS</b>										
Total Interest Payments on Debt							-	-	-	#DIV/0!
Operations & Maintenance Reserve							-	-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	-	#DIV/0!
Municipality/County Appropriation							-	-	-	#DIV/0!
Other Reserves							-	-	-	#DIV/0!
Total Non-Operating Appropriations							-	-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS</b>	<b>858,100</b>						<b>858,100</b>	<b>770,867</b>	<b>87,233</b>	<b>11.3%</b>
<b>ACCUMULATED DEFICIT</b>										
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	<b>858,100</b>						<b>858,100</b>	<b>770,867</b>	<b>87,233</b>	<b>11.3%</b>
<b>UNRESTRICTED NET POSITION UTILIZED</b>										
Municipality/County Appropriation							-	-	-	#DIV/0!
Other	32,842						32,842	23,779	9,063	38.1%
Total Unrestricted Net Position Utilized	32,842						32,842	23,779	9,063	38.1%
<b>TOTAL NET APPROPRIATIONS</b>	<b>\$ 825,258</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 825,258</b>	<b>\$ 747,088</b>	<b>\$ 78,170</b>	<b>10.5%</b>

\* 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    \$ 42,905.00    \$ -    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 42,905.00

# AUTHORITY PROPOSED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Lebanon Borough 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)"*

Line Item:	Sewerage Authority	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6
Miscellaneous Administration:						
Professional Fees:						
Legal Retainer	53,800.00					
Engineer-Operations	87,000.00					
Auditor-Audit Fee	41,000.00					
Special Projects - Professionals	30,000.00					
Litigation	5,000.00					
<b>Total</b>	<b>216,800.00</b>					





**AUTHORITY PROPOSED APPROPRIATIONS**  
**APPROPRIATION DETAIL PAGE**

Lebanon Borough 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)"*

<i>Line Item:</i>	<i>Sewerage Authority</i>	<i>Operation #2</i>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>

# Prior Year Adopted Appropriations Schedule

## Lebanon Borough Sewerage Authority

### FY 2024 Adopted Budget

	Sewerage Authority	Operation #2	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 36,667						\$ 36,667
Fringe Benefits	5,410						5,410
Total Administration - Personnel	42,077	-	-	-	-	-	42,077
<i>Administration - Other (List)</i>							
Office and administrative Costs	13,000						13,000
Insurance	9,000						9,000
Facilities Cost	16,000						16,000
Miscellaneous Administration*	200,790						-
Total Administration - Other	238,790	-	-	-	-	-	238,790
Total Administration	280,867	-	-	-	-	-	280,867
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages							-
Fringe Benefits							-
Total COPS - Personnel	-	-	-	-	-	-	-
<i>Cost of Providing Services - Other (List)</i>							
Joint Authority Cost	465,000						465,000
Maintenance and Repairs-Outside Contractor	25,000						25,000
Miscellaneous COPS*							-
Total COPS - Other	490,000	-	-	-	-	-	490,000
Total Cost of Providing Services	490,000	-	-	-	-	-	490,000
Total Principal Payments on Debt Service in Lieu of Depreciation	-	-	-	-	-	-	-
Total Operating Appropriations	770,867	-	-	-	-	-	770,867
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	-	-	-	-	-	-	-
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	-	-	-	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	770,867	-	-	-	-	-	770,867
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	770,867	-	-	-	-	-	770,867
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation							-
Other	23,779						23,779
Total Unrestricted Net Position Utilized	23,779	-	-	-	-	-	23,779
<b>TOTAL NET APPROPRIATIONS</b>	\$ 747,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 747,088

\* 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    \$ 38,543.35    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 38,543.35







## Debt Service Schedule - Principal

Lebanon Borough Sewerage Authority

If Authority has no debt, check this box:

	Date of Local Finance Board Approval	<i>Fiscal Year Ending in</i>								Total Principal Outstanding
		2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	
<i>Sewerage Authority</i>										\$ -
Total Principal		-	-	-	-	-	-	-	-	-
<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>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Indicate the Authority's most recent bond rating and the year of the rating by ratings service.</i>			
	<b>Moody's</b>	<b>Fitch</b>	<b>Standard &amp; Poors</b>
Bond Rating			
Year of Last Rating			





# Debt Service Schedule - Interest

Lebanon Borough Sewerage Authority

If Authority has no debt, check this box:

	<i>Fiscal Year Ending in</i>							Total Interest Payments Outstanding	
	2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030		Thereafter
<i>Sewerage Authority</i>									\$ -
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Net Position Reconciliation

### Lebanon Borough Sewerage Authority

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

### ***FY 2025 Proposed Budget***

	Sewerage Authority	Operatio n #2	Operatio n #3	Operatio n #4	Operatio n #5	Operatio n #6	Total All Operations
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 1,053,603						\$ 1,053,603
Less: Invested in Capital Assets, Net of Related Debt (1)	148,224						148,224
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)	570,901						570,901
Total Unrestricted Net Position (1)	334,478	-	-	-	-	-	334,478
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)							-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)							-
Plus: Estimated Income (Loss) on Current Year Operations (2)							-
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	334,478	-	-	-	-	-	334,478
Unrestricted Net Position Utilized to Balance Proposed Budget	32,842	-	-	-	-	-	32,842
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	32,842	-	-	-	-	-	32,842
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR Last issued Audit Report (4)</b>	\$ 301,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 301,636

(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      \$ 42,905    \$ -    \$ -    \$ -    \$ -    \$ -    \$ -    \$ 42,905

(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**

## **Lebanon Borough Sewerage Authority**

---

(Authority Name)

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

# 2025 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

## Lebanon Borough 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 Lebanon Borough Sewerage Authority, on January 00, 1900.

It is hereby certified that the governing body of the Lebanon Borough 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 Lebanon Borough Sewerage for the following reason(s):

<b>Officer's Signature:</b>	lbsa@lebanonboro.com
<b>Name:</b>	Anita Weingart
<b>Title:</b>	Secretary/Treasurer
<b>Address:</b>	6 High Street Lebanon, NJ 08833
<b>Phone Number:</b>	908-236-2704
<b>Fax Number:</b>	908-236-2029
<b>E-mail Address:</b>	lbsa@lebanonboro.com

# 2025 CAPITAL BUDGET/PROGRAM MESSAGE

Lebanon Borough 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?

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?

  

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

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).

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.

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.

# Proposed Capital Budget

## Lebanon Borough Sewerage Authority

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

	Estimated Total Cost	<i>Funding Sources</i>				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewerage Authority</i>						
	\$ -					
Total	-	-	-	-	-	-
<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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

*Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please 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

**Lebanon Borough Sewerage Authority**

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

*Funding Sources*

	Estimated Total Cost	<i>Funding Sources</i>				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
	-					
	-					
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<b>TOTAL THIS PAGE ONLY</b>	<b>\$0</b>	\$ -	\$ -	\$ -	\$ -	\$ -

# Proposed Capital Budget

## Lebanon Borough 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					
	-					
	-					
	-					
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TOTAL ALL DETAIL PAGES

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# 5 Year Capital Improvement Plan

**Lebanon Borough Sewerage Authority**  
For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	Fiscal Year Ending in					
		2025 (Proposed Budget)	2026	2027	2028	2029	2030
<i>Sewerage Authority</i>							
	\$ -	\$ -					
Total	-	-	-	-	-	-	-
<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>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 5 Year Capital Improvement Plan

**Lebanon Borough Sewerage Authority**  
 For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	<i>Fiscal Year Ending in</i>					
		2025 (Proposed Budget)	2026	2027	2028	2029	2030
	\$ -						
<b>TOTAL THIS PAGE ONLY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 5 Year Capital Improvement Plan

**Lebanon Borough Sewerage Authority**  
 For the Period: January 01, 2025 to December 31, 2025

	Estimated Total Cost	<i>Fiscal Year Ending in</i>					
		2025 (Proposed Budget)	2026	2027	2028	2029	2030
	\$ -						
<b>TOTAL THIS PAGE ONLY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 5 Year Capital Improvement Plan

**Lebanon Borough Sewerage Authority**  
 For the Period: January 01, 2025 to December 31, 2025

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

# 5 Year Capital Improvement Plan Funding Sources

**Lebanon Borough Sewerage Authority**  
For the Period: January 01, 2025 to December 31, 2025

		<i>Funding Sources</i>				
	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Sewerage Authority</i>						
	\$ -					
Total	-	-	-	-	-	-
<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>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Total 5 Year Plan per CB-4	\$ -					
Balance check	-	- <i>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

**Lebanon Borough 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
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<b>TOTAL THIS PAGE ONLY</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# 5 Year Capital Improvement Plan Funding Sources

**Lebanon Borough Sewerage Authority**  
For the Period: January 01, 2025 to December 31, 2025

*Funding Sources*

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

# 5 Year Capital Improvement Plan Funding Sources

**Lebanon Borough 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
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<b>TOTAL ALL DETAIL PAGES</b>	-		\$ -	\$ -	\$ -	\$ -

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

Contracting Unit: Lebanon Borough 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.

11/14/2024  
Date

lbsa@lebanonboro.com  
Clerk/Secretary to the Governing Body

**Appendix to Budget Document**

