

Fiscal Year

Start Year

**2025**

—

End Year

**2025**

***Authority Budget of:  
Long Branch Sewerage Authority***

**State Filing Year**

**2025**

***For the Period:***

***January 1, 2025***

***to***

***December 31, 2025***

**LBSA.NET**

Authority Web Address



***Division of Local Government Services***

**2025 AUTHORITY BUDGET  
CERTIFICATION SECTION**

# FISCAL YEAR 2025

Long Branch 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: 2/24/2025

# 2025 PREPARER'S CERTIFICATION

Long Branch 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:	muyeyama@lbsa.net
Name:	Marion Uyeyama
Title:	Comptroller
Address:	150 Joline Ave Long Branch, NJ 07740
Phone Number:	732-222-0500
Fax Number:	732-229-7947
E-mail Address:	muyeyama@lbsa.net

# AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	LBSA.NET
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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:	Marion Uyeyama
Title of Officer Certifying Compliance:	Comptroller
Signature:	muyeyama@lbsa.net

# 2025 APPROVAL CERTIFICATION

Long Branch 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 Long Branch Sewerage Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on October 16, 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>	troguski@lbsa.net
<b>Name:</b>	Thomas Roguski
<b>Title:</b>	Executive Director
<b>Address:</b>	150 Joline Ave Long Branch, NJ 07740
<b>Phone Number:</b>	732-222-0500
<b>Fax Number:</b>	732-229-7947
<b>E-mail Address:</b>	troguski@lbsa.net

# 2025 AUTHORITY BUDGET RESOLUTION

# Long Branch Sewerage Authority

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

WHEREAS, the Annual Budget for Long Branch Sewerage Authority for the fiscal year beginning January 01, 2025 and ending December 31, 2025 has been presented before the governing body of the Long Branch Sewerage Authority at its open public meeting of October 16, 2024; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$8,518,396.00, Total Appropriations including any Accumulated Deficit, if any, of \$8,788,396.00, and Total Unrestricted Net Position planned to be utilized as funding thereof, of \$270,000.00; and

WHEREAS, the Capital Budget as introduced reflects Total Capital Appropriations of \$2,557,500.00 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 Long Branch Sewerage Authority, at an open public meeting held on October 16, 2024 that the Annual Budget, including all related schedules, and the Capital Budget/Program of the) Long Branch 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 Long Branch Sewerage Authority will consider the Annual Budget and Capital Budget/Program for Adoption on December 18, 2024.

dgordonbrown1@gmail.com

(Secretary's Signature)

10/16/2024

(Date)

### Governing Body Recorded Vote

[illegible]

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# 2025 ADOPTION CERTIFICATION

Long Branch 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 Long Branch Sewerage Authority, pursuant to N.J.A.C 5:31-2.3, on December 18, 2024.

<b>Officer's Signature:</b>	troguski@lbsa.net		
<b>Name:</b>	Thomas Roguski		
<b>Title:</b>	Executive Director		
<b>Address:</b>	150 Joline Ave. Long Branch, NJ 07740		
<b>Phone Number:</b>	732-222-0500	<b>Fax:</b>	732-229-7947
<b>E-mail address:</b>	troguski@lbsa.net		

# 2025 ADOPTED BUDGET RESOLUTION

## Long Branch Sewerage Authority

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

WHEREAS, the Annual Budget and Capital Budget/Program for the Long Branch 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 Long Branch Sewerage Authority at its open public meeting of December 18, 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 \$8,518,396.00, Total Appropriations, including any Accumulated Deficit, if any, of \$8,788,396.00, and Total Unrestricted Net Position utilized of \$270,000.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$2,557,500.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Long Branch Sewerage Authority at an open public meeting held on December 18, 2024 that the Annual Budget and Capital Budget/Program of the Long Branch 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.

dgordonbrown1@gmail.com

(Secretary's Signature)

12/18/2024

(Date)

### Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Donald S. Riley	x			
Michael Booth	x			
David G. Brown	x			
Bryan I. Larco	x			
Susie Morris	x			

**2025 AUTHORITY BUDGET  
NARRATIVE AND INFORMATION SECTION**

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

## Long Branch 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.

Interest on investments has increased by 200% due to the increase of bank interest rates over the last few years. The Authority remained extremely conservative in previous years when adjusting that line item. The authority has already reached the 2025 budgeted amount for the 2024 year.

Connection Fee Revenue has increased by 25% due to an increase in multiple large development projects taking place in the City over the next few years.

Capital Outlays for Roof Replacements and Secondary Treatment Plant have increased 100%, Pump Stations have increased 200% and Jet Vac Truck has increased 57.1% as these line items are set up for pay as you go Capital Improvements and are increased / decreased as needed. The Authority used these reserve in 2024 for multiple improvements throughout the city and treatment plant.

Pump Stations water budget has increased by 14.9% due to changes in the way management has decided to maintain the pump stations which will benefit the life of the pumps.

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

The local/regional economy is still remaining strong as in prior years.

The beachfront along with other areas in town are continuing to experience a large amount development.

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.

The Authority is experiencing an increase in various operating costs due to higher than normal inflation therefore the Authority opted to use unrestricted net position to balance the budget as opposed to having a rate increase this year.

# 2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Long Branch 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 Authority has not yet received the audit report from last year. We anticipate that the Authority's Undesignatd Net Position will decrease slightly due to increased costs to operate . The Authority will continue to accumulate cash and consider a rate increase, if needed to help fund the Pension and OPEB liabilities. Connection fee rates have increased and are expected to increase again in 2025.

**(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

Long Branch 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**".

See attached rate increase for connection fees and reactivation fees.

# 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>	Long Branch Sewerage Authority		
<b>Federal ID Number:</b>	21-6005749		
<b>Address:</b>	150 Joline Ave.		
<b>City, State, Zip:</b>	Long Branch	NJ	07740
<b>Phone: (ext.)</b>	732-222-0500	<b>Fax:</b>	732-229-7947

<b>Preparer's Name:</b>	Marion Uyeyama		
<b>Preparer's Address:</b>	150 Joline Ave.		
<b>City, State, Zip:</b>	Long Branch	NJ	07740
<b>Phone: (ext.)</b>	732-222-0500 Ext. 113	<b>Fax:</b>	732-229-7947
<b>E-mail:</b>	<a href="mailto:muyeyama@lbsa.net">muyeyama@lbsa.net</a>		

<b>Chief Executive Officer*</b>	Thomas Roguski		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	732-222-0500 Ext. 112	<b>Fax:</b>	732-229-7947
<b>E-mail:</b>	<a href="mailto:troguski@lbsa.net">troguski@lbsa.net</a>		

<b>Chief Financial Officer*</b>	Marion Uyeyama		
<i>*Or person who performs these functions under another title.</i>			
<b>Phone: (ext.)</b>	732-222-0500 Ext. 113	<b>Fax:</b>	732-229-7947
<b>E-mail:</b>	<a href="mailto:muyeyama@lbsa.net">muyeyama@lbsa.net</a>		

<b>Name of Auditor:</b>	Charles Fallon		
<b>Name of Firm:</b>	Fallon & Company LLP		
<b>Address:</b>	1390 NJ -36 Suite 102		
<b>City, State, Zip:</b>	Hazlet, NJ 07730		
<b>Phone: (ext.)</b>	732-888-2070	<b>Fax:</b>	
<b>E-mail:</b>	<a href="mailto:chuckfallon@falloncpa.com">chuckfallon@falloncpa.com</a>		

# AUTHORITY INFORMATIONAL QUESTIONNAIRE

## Long Branch 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:

29

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:

\$ 1,729,484.43

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?

Yes

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)

## Long Branch 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?

Yes

*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
- 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

No

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)

Long Branch 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)

Long Branch Sewerage Authority

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

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

9) Personell committee meets with Executive Director and collective bargaining unit's representatives.

10) Meal allowances for employees who have worked more then ten consecutive hours per the Union Contract. Total Meal allowances paid for 2024 to date is \$225.00

Long Branch Chamber of Commerce Awards Dinner - Table for Board Members \$1,800.00

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

## **Long Branch 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.

**Long Branch 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 Employee Officer	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Base Salary/ Stipend	Bonus		
1	Donald S. Riley	Chairman		x			\$ 2,500.00			\$ 2,500.00
2	Michael Booth	Vice-Chairman		x			\$ 2,500.00			\$ 2,500.00
3	David G. Brown	Secretary		x			\$ 2,500.00			\$ 2,500.00
4	Bryan I. Larco	Treasurer		x			\$ 2,500.00			\$ 2,500.00
5	Susie Morris	Asst. Secretary Treasurer		x			\$ 2,500.00			\$ 2,500.00
6	Thomas Roguski	Executive Director	40		x		\$ 154,370.64			\$ 154,370.64
		Licensed Plant								
7	Glenn Grieb	Superintendent	40		x		\$ 198,198.40			\$ 198,198.40
8	Marion Uyeyama	Comptroller	40		x		\$ 129,336.09			\$ 129,336.09
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:							\$ 494,405.13	\$ -	\$ -	\$ 494,405.13



## Schedule of Health Benefits - Detailed Cost Analysis

Long Branch 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	8	17,677.83	141,422.67	7	15,218.26	106,527.84	34,894.83	32.8%
Parent & Child	2	30,491.97	60,983.94	2	26,286.18	52,572.36	8,411.58	16.0%
Employee & Spouse (or Partner)	2	34,979.92	69,959.83	2	30,155.10	60,310.20	9,649.63	16.0%
Family	6	49,859.35	299,156.11	6	42,982.20	257,893.20	41,262.91	16.0%
Employee Cost Sharing Contribution (enter as negative - )			(168,527.71)			(142,758.47)	(25,769.24)	18.1%
Subtotal	18		402,994.84	17		334,545.13	68,449.71	20.5%
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage	1	17,148.00	17,148	1	14,749.32	14,749.32	2,398.68	16.3%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)			-			-	-	
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative - )			(770)			(663.72)	(106.20)	16.0%
Subtotal	1		16,378	1		14,085.60	2,292.48	16.3%
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage	9	5,895.07	53,055.66	9	5,081.76	45,735.84	7,319.82	16.0%
Parent & Child	1	28,326.64	28,326.64	1	24,419.52	24,419.52	3,907.12	16.0%
Employee & Spouse (or Partner)	7	15,194.05	106,358.36	7	13,098.31	91,688.16	14,670.20	16.0%
Family	2	30,883.68	61,767.36	2	26,623.86	53,247.72	8,519.64	16.0%
Employee Cost Sharing Contribution (enter as negative - )							-	
Subtotal	19		249,508.02	19		215,091.24	34,416.78	16.0%
<b>GRAND TOTAL</b>	<b>38</b>		<b>668,880.95</b>	<b>37</b>		<b>563,721.97</b>	<b>105,158.98</b>	<b>18.7%</b>

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

***If no accumulated absences, check this box:*** ☐

### N-6 Accumulated Absence Liability



**Long Branch Sewerage Authority**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

**Long Branch Sewerage Authority**  
**ACCUMULATED ABSENCE LIABILITY**

	Part A - Absence Compensation										Legal basis for benefit ("X" applicable items)		
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		Approved Labor Agreement	Resolution	Individual Employment Agreement
	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			
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**Long Branch Sewerage Authority**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

**Long Branch Sewerage Authority**

***If no shared services, check this box:*** ☒

Amount to be

Page N-7

## Schedule of Shared Service Agreements (Cont.)

Long Branch 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

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

	<b>FY 2025 Proposed Budget</b>							<b>FY 2024 Adopted Budget</b>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
	<b>Sewer Utility</b>	<b>Sewer Utility</b>	<b>Sewer Utility</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	\$ 7,883,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,883,396	\$ 7,688,396	\$ 195,000	2.5%
Total Non-Operating Revenues	635,000	-	-	-	-	-	635,000	445,500	189,500	42.5%
Total Anticipated Revenues	8,518,396	-	-	-	-	-	8,518,396	8,133,896	384,500	4.7%
<b>APPROPRIATIONS</b>										
Total Administration	2,735,698	-	-	-	-	-	2,735,698	2,557,606	178,092	7.0%
Total Cost of Providing Services	3,944,778	-	-	-	-	-	3,944,778	3,776,107	168,671	4.5%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,350,135	-	-	-	-	-	1,350,135	1,375,135	(25,000)	-1.8%
Total Operating Appropriations	8,030,611	-	-	-	-	-	8,030,611	7,708,848	321,763	4.2%
Total Interest Payments on Debt	445,285	-	-	-	-	-	445,285	472,548	(27,263)	-5.8%
Total Other Non-Operating Appropriations	312,500	-	-	-	-	-	312,500	222,500	90,000	40.4%
Total Non-Operating Appropriations	757,785	-	-	-	-	-	757,785	695,048	62,737	9.0%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	8,788,396	-	-	-	-	-	8,788,396	8,403,896	384,500	4.6%
Less: Total Unrestricted Net Position Utilized	270,000	-	-	-	-	-	270,000	270,000	-	
Net Total Appropriations	8,518,396	-	-	-	-	-	8,518,396	8,133,896	384,500	4.7%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>#DIV/0!</b>

# Revenue Schedule

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

							FY 2024 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
FY 2025 Proposed Budget										
	Sewer Utility	Sewer Utility	Sewer Utility	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	All Operations
OPERATING REVENUES										
Service Charges										
Residential	5,690,367						\$ 5,690,367	\$ 5,615,367	\$ 75,000	1.3%
Business/Commercial	1,103,120						1,103,120	1,103,120	-	0.0%
Industrial	489,909						489,909	489,909	-	0.0%
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Service Charges	7,283,396	-	-	-	-	-	7,283,396	7,208,396	75,000	1.0%
Connection Fees										
Residential	500,000						500,000	400,000	100,000	25.0%
Business/Commercial	100,000						100,000	80,000	20,000	25.0%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	600,000	-	-	-	-	-	600,000	480,000	120,000	25.0%
Parking Fees										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
Other Operating Revenues (List)										
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#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	7,883,396	-	-	-	-	-	7,883,396	7,688,396	195,000	2.5%
NON-OPERATING REVENUES										
Other Non-Operating Revenues (List)										
Delinquent Penalties	85,000						85,000	85,000	-	0.0%
Reserve for Rate Stabilization	250,000						250,000	250,000	-	0.0%
Miscellaneous							-	10,500	(10,500)	-100.0%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	335,000	-	-	-	-	-	335,000	345,500	(10,500)	-3.0%
Interest on Investments & Deposits (List)										
Interest Earned	300,000						300,000	100,000	200,000	200.0%
Penalties							-	-	-	#DIV/0!
Other	-						-	-	-	#DIV/0!
Total Interest	300,000	-	-	-	-	-	300,000	100,000	200,000	200.0%
Total Non-Operating Revenues	635,000	-	-	-	-	-	635,000	445,500	189,500	42.5%
TOTAL ANTICIPATED REVENUES	\$ 8,518,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,518,396	\$ 8,133,896	\$ 384,500	4.7%



## Prior Year Adopted Revenue Schedule

Long Branch Sewerage Authority

### FY 2024 Adopted Budget

	Sewer Utility	Sewer Utility	Sewer Utility	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING REVENUES</b>							
<i>Service Charges</i>							
Residential	5,615,367						\$ 5,615,367
Business/Commercial	1,103,120						1,103,120
Industrial	489,909						489,909
Intergovernmental							-
Other							-
Total Service Charges	7,208,396	-	-	-	-	-	7,208,396
<i>Connection Fees</i>							
Residential	400,000						400,000
Business/Commercial	80,000						80,000
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	480,000	-	-	-	-	-	480,000
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	-	-	-	-	-	-	-
Total Operating Revenues	7,688,396	-	-	-	-	-	7,688,396
<b>NON-OPERATING REVENUES</b>							
<i>Other Non-Operating Revenues (List)</i>							
Delinquent Penalties	85,000						85,000
Reserve for Rate Stabilization	250,000						250,000
Miscellaneous	10,500						10,500
							-
							-
Other Non-Operating Revenues	345,500	-	-	-	-	-	345,500
<i>Interest on Investments &amp; Deposits</i>							
Interest Earned	100,000						100,000
Penalties							-
Other							-
Total Interest	100,000	-	-	-	-	-	100,000
Total Non-Operating Revenues	445,500	-	-	-	-	-	445,500
<b>TOTAL ANTICIPATED REVENUES</b>	<b>\$ 8,133,896</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,133,896</b>

# Appropriations Schedule

Long Branch 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 Utility	Sewer Utility	Sewer Utility	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations
<b>OPERATING APPROPRIATIONS</b>									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 530,225						\$ 530,225	\$ 510,312	\$ 19,913 3.9%
Fringe Benefits	1,598,862						1,598,862	1,479,981	118,881 8.0%
Total Administration - Personnel	2,129,087	-	-	-	-	-	2,129,087	1,990,293	138,794 7.0%
<i>Administration - Other (List)</i>									
Other Expenses	606,611						606,611	567,313	39,298 6.9%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous Administration*							-	-	#DIV/0!
Total Administration - Other	606,611	-	-	-	-	-	606,611	567,313	39,298 6.9%
Total Administration	2,735,698	-	-	-	-	-	2,735,698	2,557,606	178,092 7.0%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	1,812,488						1,812,488	1,742,777	69,711 4.0%
Fringe Benefits							-	-	#DIV/0!
Total COPS - Personnel	1,812,488	-	-	-	-	-	1,812,488	1,742,777	69,711 4.0%
<i>Cost of Providing Services - Other (List)</i>									
Other Expenses	2,132,290						2,132,290	2,033,330	98,960 4.9%
							-	-	#DIV/0!
							-	-	#DIV/0!
							-	-	#DIV/0!
Miscellaneous COPS*							-	-	#DIV/0!
Total COPS - Other	2,132,290	-	-	-	-	-	2,132,290	2,033,330	98,960 4.9%
Total Cost of Providing Services	3,944,778	-	-	-	-	-	3,944,778	3,776,107	168,671 4.5%
Total Principal Payments on Debt Service in Lieu of Depreciation	1,350,135	-	-	-	-	-	1,350,135	1,375,135	(25,000) -1.8%
Total Operating Appropriations	8,030,611	-	-	-	-	-	8,030,611	7,708,848	321,763 4.2%
<b>NON-OPERATING APPROPRIATIONS</b>									
Total Interest Payments on Debt	445,285	-	-	-	-	-	445,285	472,548	(27,263) -5.8%
Operations & Maintenance Reserve							-	-	#DIV/0!
Renewal & Replacement Reserve							-	-	#DIV/0!
Municipality/County Appropriation							-	-	#DIV/0!
Other Reserves	312,500						312,500	222,500	90,000 40.4%
Total Non-Operating Appropriations	757,785	-	-	-	-	-	757,785	695,048	62,737 9.0%
<b>TOTAL APPROPRIATIONS</b>	8,788,396	-	-	-	-	-	8,788,396	8,403,896	384,500 4.6%
<b>ACCUMULATED DEFICIT</b>									
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	8,788,396	-	-	-	-	-	8,788,396	8,403,896	384,500 4.6%
<b>UNRESTRICTED NET POSITION UTILIZED</b>									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other	270,000						270,000	270,000	- 0.0%
Total Unrestricted Net Position Utilized	270,000	-	-	-	-	-	270,000	270,000	- 0.0%
<b>TOTAL NET APPROPRIATIONS</b>	\$ 8,518,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,518,396	\$ 8,133,896	\$ 384,500 4.7%

\* 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 \$ 401,530.55 \$ - \$ - \$ - \$ - \$ - \$ - \$ 401,530.55

# AUTHORITY PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Long Branch 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>Sewer Utility</i>	<i>Sewer Utility</i>	<i>Sewer Utility</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>
Operating Approps. Personell Services:						
Administrative Salaries:						
Office & Executive Director Salaries	517,724.84					
Officers' Compensation	12,500.00					
Sub Total Admin Salaries	530,224.84					
Disposal Plant-Operating Salaries	1,393,425.39					
Collection System -Maintenance						
Salaries	419,062.26					
Sub Total Service Salaries	1,812,487.65					
Employee Fringe Benefits:						
Social Security Tax	159,308.86					
Unemployment Compensation						
Insurance	16,000.00					
Hospitalization - Health, Dental						
GroupTermLife	1,083,064.58					
Other	1,500.00					
Public Employee Retirement System	323,239.03					
Provision for Future Benefits	15,750.00					
Sub Total Employee Fringe Benefits	1,598,862.48					
Administrative Expenses:						
Professional Services:						
Engineering	54,500.00					
Legal	50,000.00					
Accounting	37,500.00					
Trustee	25,000.00					
Other	6,500.00					
Telephone	6,000.00					
Office & Maintenance	70,000.00					
Insurance	330,611.03					
Automobile	6,500.00					
Miscellaneous	20,000.00					
Sub Total Administrative Expenses	606,611.03					

# AUTHORITY PROPOSED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Long Branch 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>Sewer Utility</i>	<i>Sewer Utility</i>	<i>Sewer Utility</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>
Operations and Maintenance Expenses:						
Disposal System						
Repairs and Supplies	215,000.00					
Removal of Sludge	700,000.00					
Grit Removal	28,500.00					
Operating Permit	80,000.00					
Automobile and Truck Expenses	17,500.00					
Chemicals	449,750.00					
Heat	120,000.00					
Electricity	350,000.00					
Water	16,840.00					
Telephone	6,000.00					
Pumping Stations:						
Repairs and Supplies	37,500.00					
Electricity	29,500.00					
Water	2,000.00					
Collection Systems:						
Automobile and Truck Expenses	26,200.00					
Repairs and Supplies	53,500.00					
Sub-Total Services Other Exp.	2,132,290.00					
Total Operating Appropriations	6,680,476.00					
Capital Outlays:						
Treatment Plant:						
Vehicles	30,000.00					
Other Plant Equipment	60,000.00					
Roof Replacements	20,000.00					
Secondary Treatment Equipment	30,000.00					
Digester Covers & Cleaning	65,000.00					
Collection System:						
Collection System Improvements	22,500.00					
Jet Truck	55,000.00					
Pump Station Improvements	30,000.00					
Total Capital Outlays :	312,500.00					

## APPROPRIATION DETAIL PAGE

# Long Branch 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

## Long Branch Sewerage Authority

### FY 2024 Adopted Budget

	Sewer Utility	Sewer Utility	Sewer Utility	Operation #4	Operation #5	Operation #6	Total All Operations
<b>OPERATING APPROPRIATIONS</b>							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 510,312						\$ 510,312
Fringe Benefits	1,479,981						1,479,981
Total Administration - Personnel	1,990,293	-	-	-	-	-	1,990,293
<i>Administration - Other (List)</i>							
Other Expenses	567,313						567,313
							-
							-
Miscellaneous Administration*							-
Total Administration - Other	567,313	-	-	-	-	-	567,313
Total Administration	2,557,606	-	-	-	-	-	2,557,606
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	1,742,777						1,742,777
Fringe Benefits							-
Total COPS - Personnel	1,742,777	-	-	-	-	-	1,742,777
<i>Cost of Providing Services - Other (List)</i>							
Other Expenses	2,033,330						2,033,330
							-
							-
Miscellaneous COPS*							-
Total COPS - Other	2,033,330	-	-	-	-	-	2,033,330
Total Cost of Providing Services	3,776,107	-	-	-	-	-	3,776,107
Total Principal Payments on Debt Service in Lieu of Depreciation	1,375,135	-	-	-	-	-	1,375,135
Total Operating Appropriations	7,708,848	-	-	-	-	-	7,708,848
<b>NON-OPERATING APPROPRIATIONS</b>							
Total Interest Payments on Debt	472,548	-	-	-	-	-	472,548
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves	222,500						222,500
Total Non-Operating Appropriations	695,048	-	-	-	-	-	695,048
<b>TOTAL APPROPRIATIONS</b>	8,403,896	-	-	-	-	-	8,403,896
<b>ACCUMULATED DEFICIT</b>							-
<b>TOTAL APPROPRIATIONS &amp; ACCUMULATED DEFICIT</b>	8,403,896	-	-	-	-	-	8,403,896
<b>UNRESTRICTED NET POSITION UTILIZED</b>							
Municipality/County Appropriation	-	-	-	-	-	-	-
Other	270,000						270,000
Total Unrestricted Net Position Utilized	270,000	-	-	-	-	-	270,000
<b>TOTAL NET APPROPRIATIONS</b>	\$ 8,133,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,133,896

\* 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 \$ 385,442.40 \$ - \$ - \$ - \$ - \$ - \$ - \$ 385,442.40

# AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Long Branch Sewerage Authority

FY 2024 Adopted Budget

*Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"*

Line Item:	Sewer Utility	Sewer Utility	Sewer Utility	Operation #4	Operation #5	Operation #6
Operating Approps. Personell Services:						
Administrative Salaries:						
Office & Executive Director Salaries	497,812.35					
Officers' Compensation	12,500.00					
Sub Total Admin Salaries	510,312.35					
Disposal Plant-Operating Salaries						
Collection System -Maintenance	1,339,832.11					
Salaries	402,944.48					
Sub Total Service Salaries	1,742,776.59					
Employee Fringe Benefits:						
Social Security Tax	153,181.60					
Unemployment Compensation						
Insurance	16,000.00					
Hospitalization - Health, Dental						
GroupTermLife	997,000.00					
Other	1,500.00					
Public Employee Retirement System	296,549.57					
Provision for Future Benefits	15,750.00					
Sub Total Employee Fringe Benefits	1,479,981.17					
Administrative Expenses:						
Professional Services:						
Engineering	50,000.00					
Legal	50,000.00					
Accounting	36,000.00					
Trustee	25,000.00					
Other	6,500.00					
Telephone	5,500.00					
Office & Maintenance	65,000.00					
Insurance	303,312.90					
Automobile	6,000.00					
Miscellaneous	20,000.00					
Sub Total Administrative Expenses	567,312.90					

# AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS

## APPROPRIATION DETAIL PAGE

Long Branch Sewerage Authority

FY 2024 Adopted Budget

*Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"*

Line Item:	Sewer Utility	Sewer Utility	Sewer Utility	Operation #4	Operation #5	Operation #6
Operations and Maintenance Expenses:						
Disposal System						
Repairs and Supplies	200,000.00					
Removal of Sludge	650,000.00					
Grit Removal	28,500.00					
Operating Permit	75,000.00					
Automobile and Truck Expenses	16,000.00					
Chemicals	431,750.00					
Heat	120,000.00					
Electricity	350,000.00					
Water	16,840.00					
Telephone	6,000.00					
Pumping Stations:						
Repairs and Supplies	35,000.00					
Electricity	29,500.00					
Water	1,740.00					
Collection Systems:						
Automobile and Truck Expenses	24,000.00					
Repairs and Supplies	49,000.00					
Sub-Total Services Other Exp.	2,033,330.00					
Total Operating Appropriations	6,333,713.01					
Capital Outlays:						
Administration:						
Vehicles	30,000.00					
Other Plant Equipment	60,000.00					
Roof Replacements						
Secondary Treatment Equipment						
Digester Covers & Cleaning	65,000.00					
Collection System:						
Collection System Improvements	22,500.00					
Jet Truck	35,000.00					
Pump Station Improvements	10,000.00					
Total Capital Outlays :	222,500.00					



## APPROPRIATION DETAIL PAGE

# Long Branch Sewerage Authority

### FY 2024 Adopted Budget

***Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"***

[illegible]

Debt Service Schedule - Principal

Long Branch Sewerage Authority

If Authority has no debt, check this box: ☐

Fiscal Year Ending in										
	Date of Local Finance Board Approval	2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	Total Principal Outstanding
Sewer Utility										
See Attached		\$ 1,375,135	\$ 1,350,135	\$ 1,369,135	\$ 1,311,592	\$ 1,239,850	\$ 1,242,219	\$ 686,850	\$ 8,810,900	\$ 16,010,681
										-
										-
										-
Total Principal		1,375,135	1,350,135	1,369,135	1,311,592	1,239,850	1,242,219	686,850	8,810,900	16,010,681
Sewer Utility										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Sewer Utility										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #4										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #5										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
Operation #6										
										-
										-
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 1,375,135	\$ 1,350,135	\$ 1,369,135	\$ 1,311,592	\$ 1,239,850	\$ 1,242,219	\$ 686,850	\$ 8,810,900	\$ 16,010,681

Indicate the Authority's most recent bond rating and the year of the rating by ratings service.			
	Moody's	Fitch	Standard & Poors
Bond Rating	Aa2		
Year of Last Rating	2024		

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

**Long Branch Sewerage Authority**

Fiscal Year Ending in

[illegible]

## Debt Service Schedule - Interest

Long Branch Sewerage Authority

If Authority has no debt, check this box: ☐

<i>Fiscal Year Ending in</i>										
	2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	Total Interest Payments Outstanding	
<i>Sewer Utility</i>										
See Attached	\$ 472,548	\$ 445,285	\$ 420,535	\$ 394,800	\$ 367,800	\$ 339,690	\$ 310,305	\$ 2,610,668	\$ 4,889,083	-
										-
										-
Total Interest Payments	472,548	445,285	420,535	394,800	367,800	339,690	310,305	2,610,668	4,889,083	
<i>Sewer Utility</i>										
										-
										-
										-
Total Interest Payments	-	-	-	-	-	-	-	-	-	-
<i>Sewer Utility</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>\$ 472,548</b>	<b>\$ 445,285</b>	<b>\$ 420,535</b>	<b>\$ 394,800</b>	<b>\$ 367,800</b>	<b>\$ 339,690</b>	<b>\$ 310,305</b>	<b>\$ 2,610,668</b>	<b>\$ 4,889,083</b>	

**Long Branch Sewerage Authority**

[illegible]

## Net Position Reconciliation

### Long Branch Sewerage Authority

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

### FY 2025 Proposed Budget

						O p e r a t i o n #	Total All Operations
	Sewer Utility	Sewer Utility	Sewer Utility	Operation #4	Operation #5	#6	
<b>TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)</b>	\$ 20,407,944						\$ 20,407,944
Less: Invested in Capital Assets, Net of Related Debt (1)	24,305,645						24,305,645
Less: Restricted for Debt Service Reserve (1)							-
Less: Other Restricted Net Position (1)	200,000						200,000
Total Unrestricted Net Position (1)	(4,097,701)	-	-	-	-		(4,097,701)
Less: Designated for Non-Operating Improvements & Repairs	1,827,958						1,827,958
Less: Designated for Rate Stabilization	813,695						813,695
Less: Other Designated by Resolution	2,267,397						2,267,397
Plus: Accrued Unfunded Pension Liability (1)	3,536,653						3,536,653
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	9,211,562						9,211,562
Plus: Estimated Income (Loss) on Current Year Operations (2)	450,000						450,000
Plus: Other Adjustments (attach schedule)							-
<b>UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET</b>	4,191,464	-	-	-	-		4,191,464
Unrestricted Net Position Utilized to Balance Proposed Budget	270,000	-	-	-	-		270,000
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-		-
Appropriation to Municipality/County (3)	-	-	-	-	-		-
Total Unrestricted Net Position Utilized in Proposed Budget	270,000	-	-	-	-		270,000
<b>PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR</b>							
<b>Last issued Audit Report (4)</b>	\$ 3,921,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,921,464

(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      \$ 401,531    \$ -    \$ -    \$ -    \$ -    \$ 401,531

(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**

**Long Branch Sewerage Authority**

---

(Authority Name)

**2025 AUTHORITY CAPITAL BUDGET/PROGRAM**

# 2025 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

## Long Branch 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 Long Branch Sewerage Authority, on December 18, 2024.

☐ It is hereby certified that the governing body of the Long Branch 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 Long Branch Sewerage Authority, for the following reason(s):

<b>Officer's Signature:</b>	troguski@lbsa.net
<b>Name:</b>	Thomas Roguski
<b>Title:</b>	Executive Director
<b>Address:</b>	150 Joline Ave. Long Branch, NJ 07740
<b>Phone Number:</b>	732-222-0500
<b>Fax Number:</b>	732-229-7947
<b>E-mail Address:</b>	troguski@lbsa.net



# 2025 CAPITAL BUDGET/PROGRAM MESSAGE

Long Branch 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?

No

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?

No

No

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).

New Jersey Infrastructure Bank Financing

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.

None

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.

None

# Proposed Capital Budget

Long Branch 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 Utility</i>						
Vehicles	\$ 30,000					\$ 30,000
Other Plant Equipment	60,000					60,000
Roof Replacement	20,000					20,000
	-					
Total	110,000	-	-	-	-	110,000
<i>Sewer Utility</i>						
Secondary Treatment Plant Equipment	30,000					\$ 30,000
Digester Covers and Cleaning	65,000					65,000
Collection System Improvements	22,500					22,500
	-					
Total	117,500	-	-	-	-	117,500
<i>Sewer Utility</i>						
Jet Truck	55,000					\$ 55,000
Pump Station Improvements	30,000					30,000
Hoey Pump Station Improvements	2,245,000			2,245,000		
	-					
Total	2,330,000	-	-	2,245,000	-	85,000
<i>Operation #4</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
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	-					
Total	-	-	-	-	-	-
<b>TOTAL PROPOSED CAPITAL BUDGET</b>	<b>\$ 2,557,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,245,000</b>	<b>\$ -</b>	<b>\$ 312,500</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.

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

Page CB-3 Detail

# Proposed Capital Budget

Long Branch 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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## Proposed Capital Budget

## Long Branch 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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# 5 Year Capital Improvement Plan

Long Branch 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
<i>Sewer Utility</i>							
Vehicles	\$ 30,000	\$ 30,000					
Other Plant Equipment	60,000	60,000					
Roof Replacement	20,000	20,000					
	-	-					
Total	110,000	110,000	-	-	-	-	-
<i>Sewer Utility</i>							
Secondary Treatment Plant Equipment	30,000	30,000					
	-	-					
Digester Covers and Cleaning	65,000	65,000					
Collection System Improvements	22,500	22,500					
Total	117,500	117,500	-	-	-	-	-
<i>Sewer Utility</i>							
Jet Truck	55,000	55,000					
Pump Station Improvements	30,000	30,000					
Hoey Pump Station Improvements	2,245,000	2,245,000					
	-	-					
Total	2,330,000	2,330,000	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,557,500</b>	<b>\$ 2,557,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



5 Year Capital Improvement Plan

Long Branch 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
	\$ -						
	-						
	-						
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TOTAL THIS PAGE ONLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**Long Branch Sewerage Authority**  
For the Period: January 01, 2025 to December 31, 2025

Fiscal Year Ending in

Page CB-4 Detail (Totals)

# 5 Year Capital Improvement Plan Funding Sources

Long Branch 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 Utility</i>						
Vehicles	\$ 30,000					\$ 30,000
Other Plant Equipment	60,000					60,000
Roof Replacement	20,000					20,000
	-					
Total	110,000	-	-	-	-	110,000
<i>Sewer Utility</i>						
Secondary Treatment Plant Equipment	30,000					\$ 30,000
Digester Covers and Cleaning	-					
Digester Covers and Cleaning	65,000					65,000
Collection System Improvement	22,500					22,500
	-					
Total	117,500	-	-	-	-	117,500
<i>Sewer Utility</i>						
Jet Truck	55,000					\$ 55,000
Pump Station Improvements	30,000					30,000
Hoey Pump Station Improvement	2,245,000			2,245,000		
	-					
Total	2,330,000	-	-	2,245,000	-	85,000
<i>Operation #4</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
	-					
Total	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 2,557,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,245,000</b>	<b>\$ -</b>	<b>\$ 312,500</b>
Total 5 Year Plan per CB-4	<u>\$ 2,557,500</u>					
Balance check	-	If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

**Long Branch Sewerage Authority**  
For the Period: January 01, 2025 to December 31, 2025

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

[illegible]

## 5 Year Capital Improvement Plan Funding Sources

## Long Branch Sewerage Authority

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

[illegible]

## 5 Year Capital Improvement Plan Funding Sources

## Long Branch 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: Long Branch 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.

None
------

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

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

10/16/2024  
Date

dgordonbrown1@gmail.com  
Clerk/Secretary to the Governing Body

**Appendix to Budget Document**

