



BOARD OF ALDERMEN

Thursday, April 18, 2024 at 9:00 AM

Landis Board Room

AGENDA

PLEASE SILENCE ALL CELL PHONES

1. INTRODUCTION:

- 1.1 Call Meeting to Order
- 1.2 Welcome
- 1.3 Adoption of Agenda

2. PRESENTATIONS:

- [2.1](#) Kelly Withers - RSS Superintendent - 9:00-9:30 AM
- 2.2 Tonya Thompson - 2023 Annual Audit - 9:30-10:00 AM
- 2.3 Public Works - Interim Public Works Director Blake Abernathy - 10:00 - 10:30 AM
- 2.4 Parks & Recreation - Parks & Rec Director Jessica St. Martin - 10:30 - 11:00 AM

3. CLOSING:

- 3.1 Motion to Adjourn

BUDGET RETREAT

Part 2

April 18, 2024



Town of Landis

2023 Audited Financial Statements

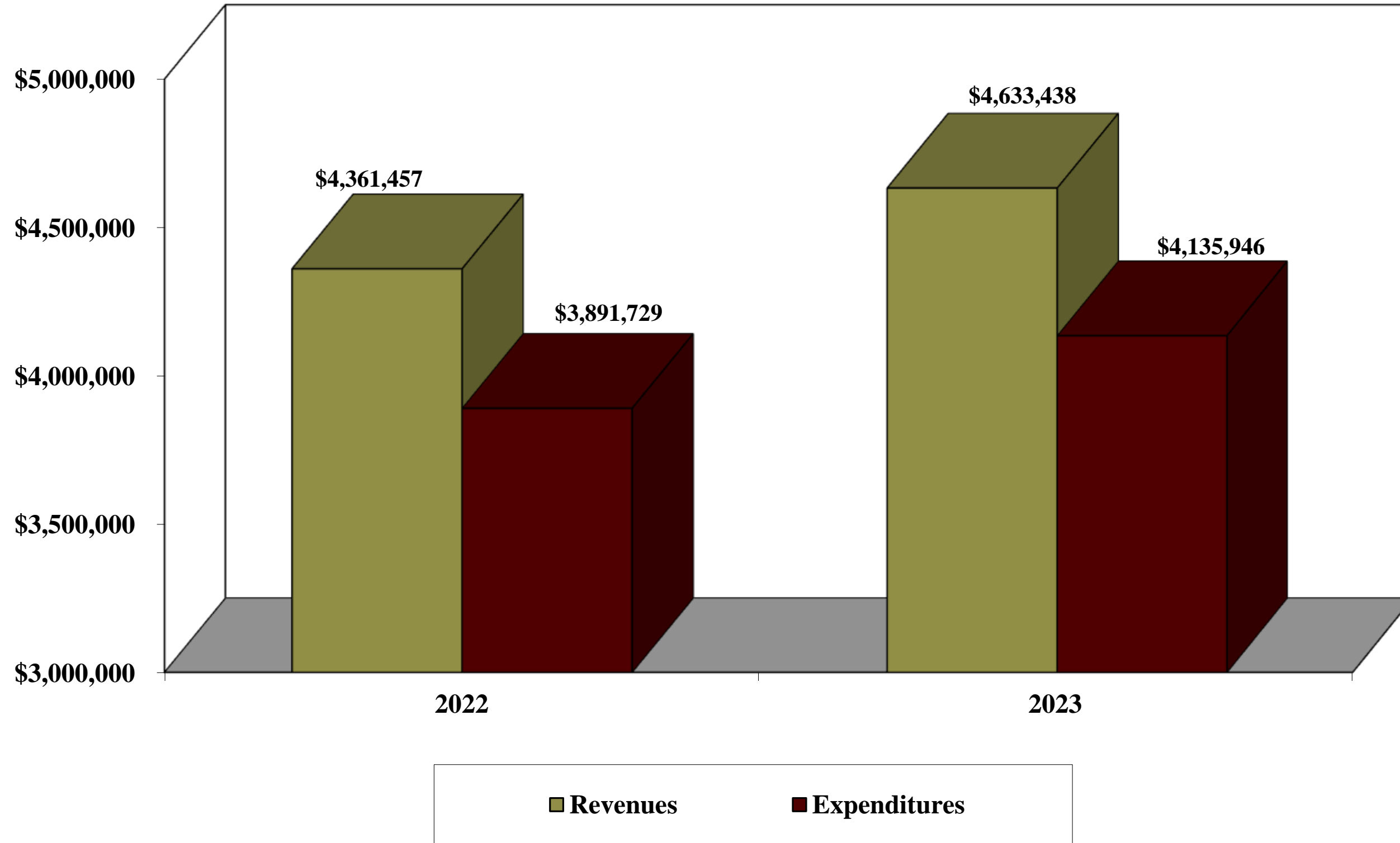


Audit Highlights

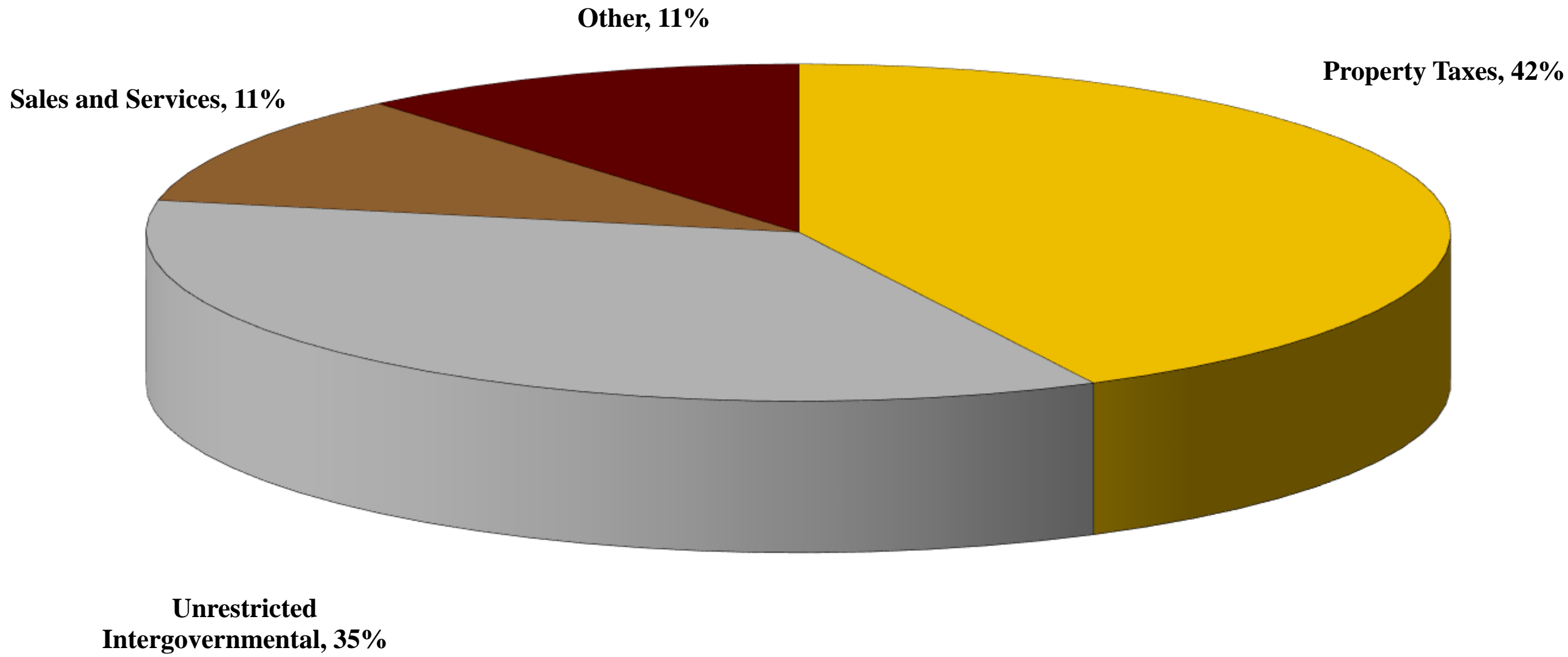


- UNMODIFIED OPINION**
- COOPERATIVE STAFF**

GENERAL FUND SUMMARY

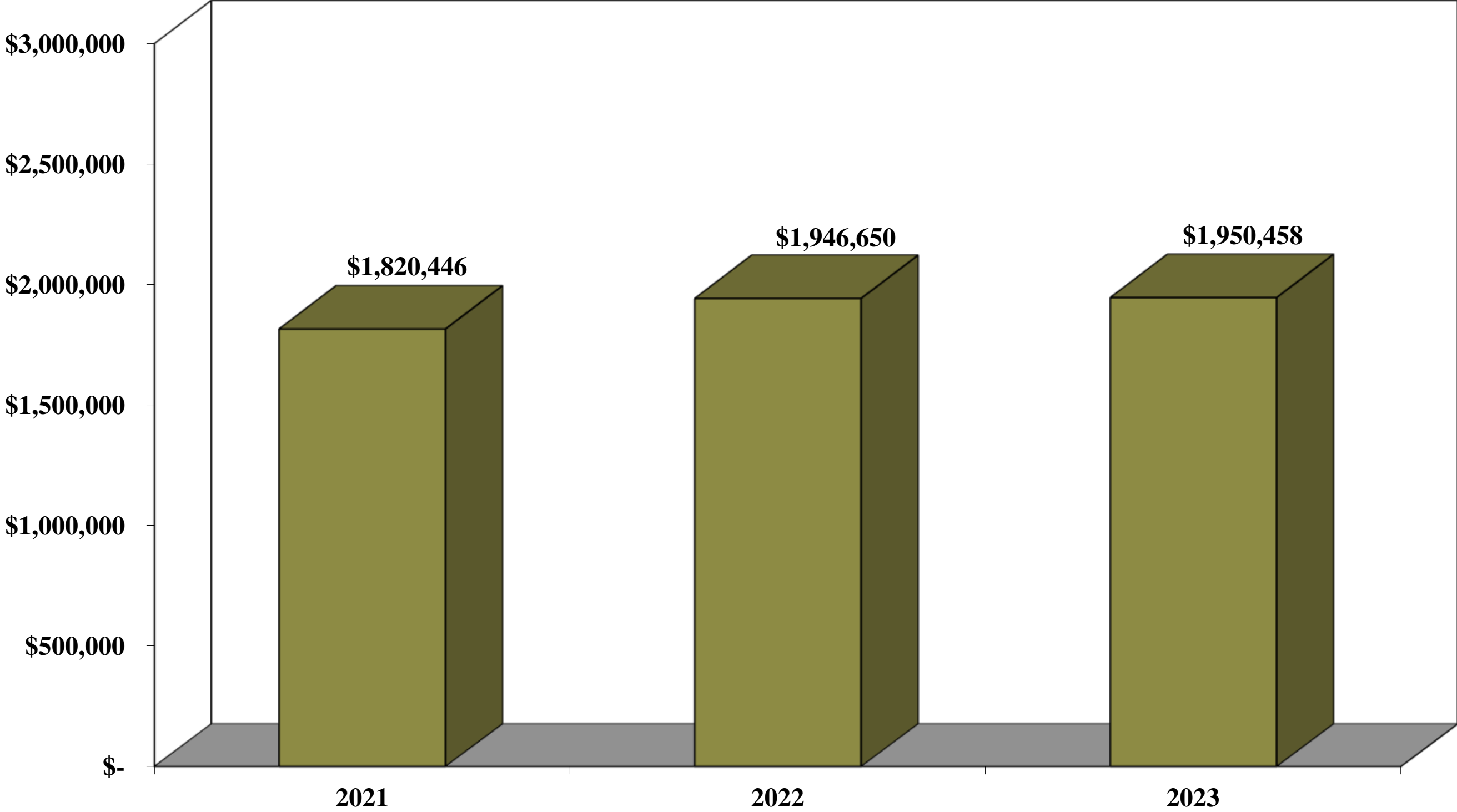


TOP 3 REVENUES: GENERAL FUND

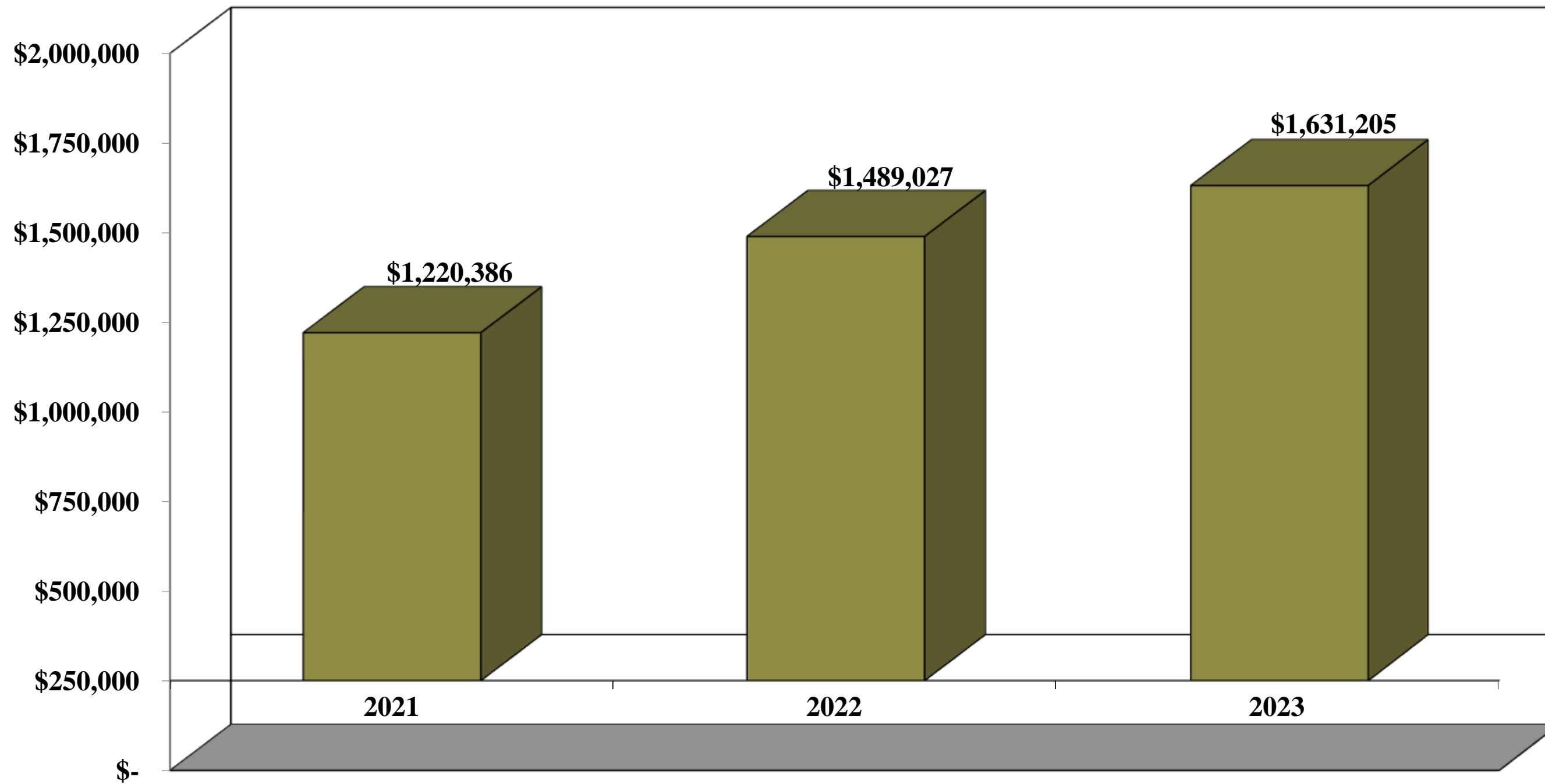


Total Revenues \$ 4,633,438

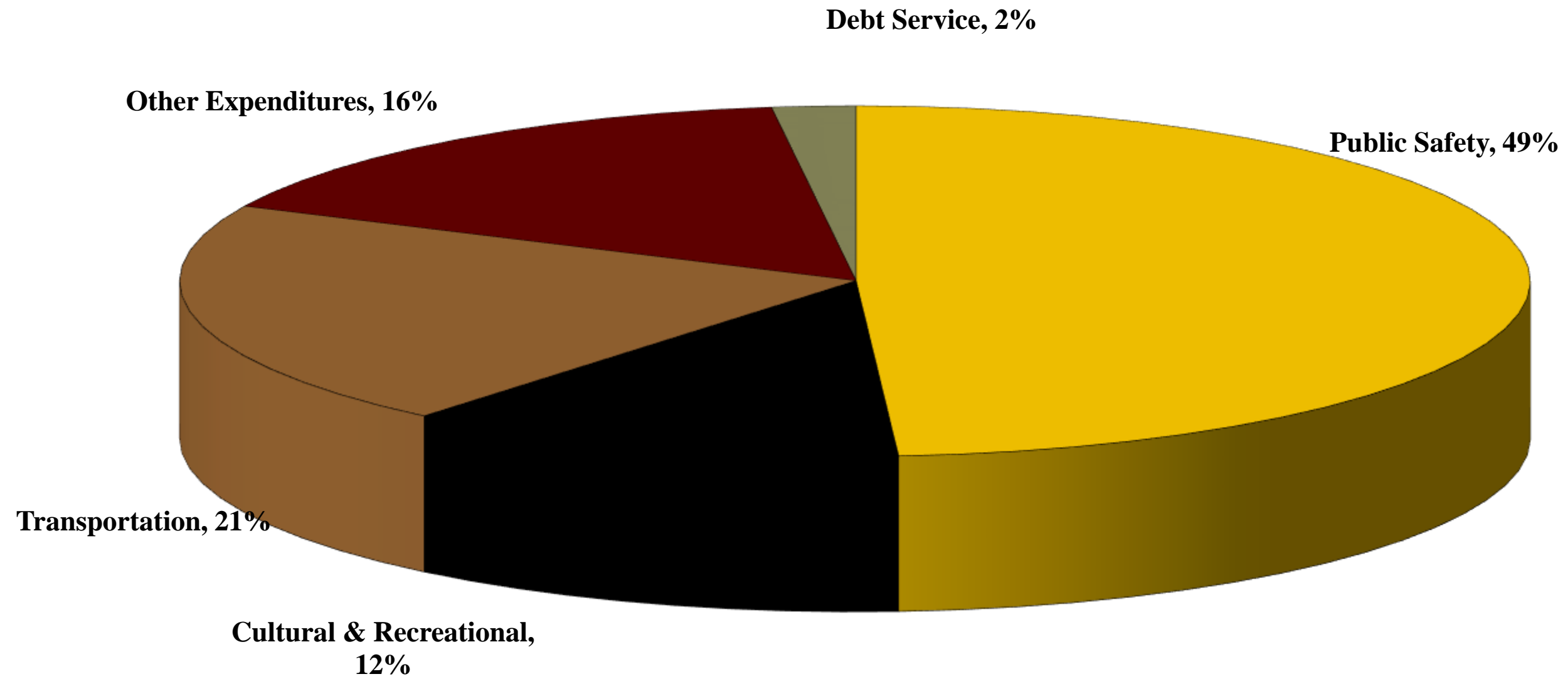
AD VALOREM TAXES



UNRESTRICTED INTERGOVERNMENTAL

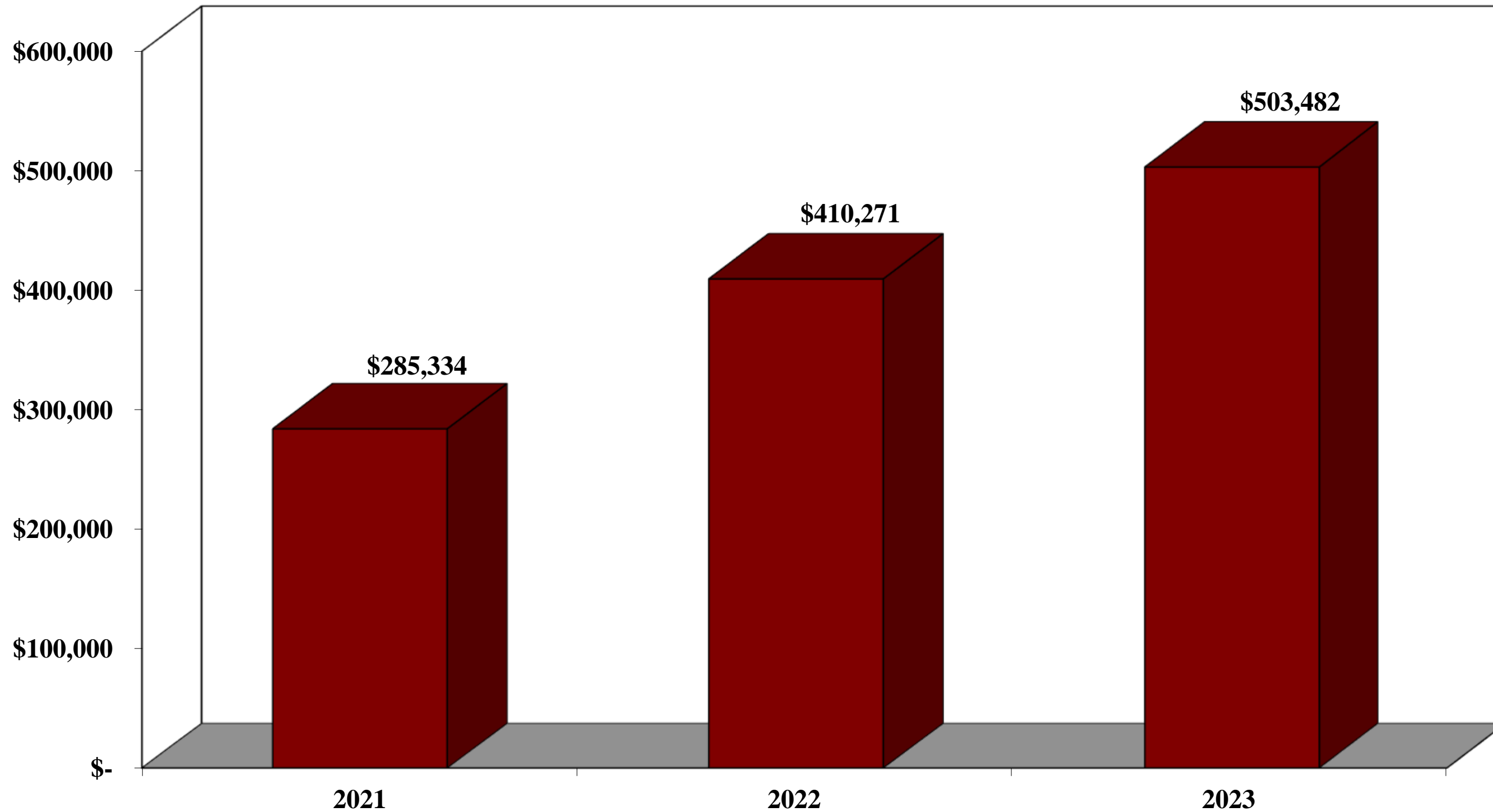


TOP 3 EXPENDITURES: GENERAL FUND

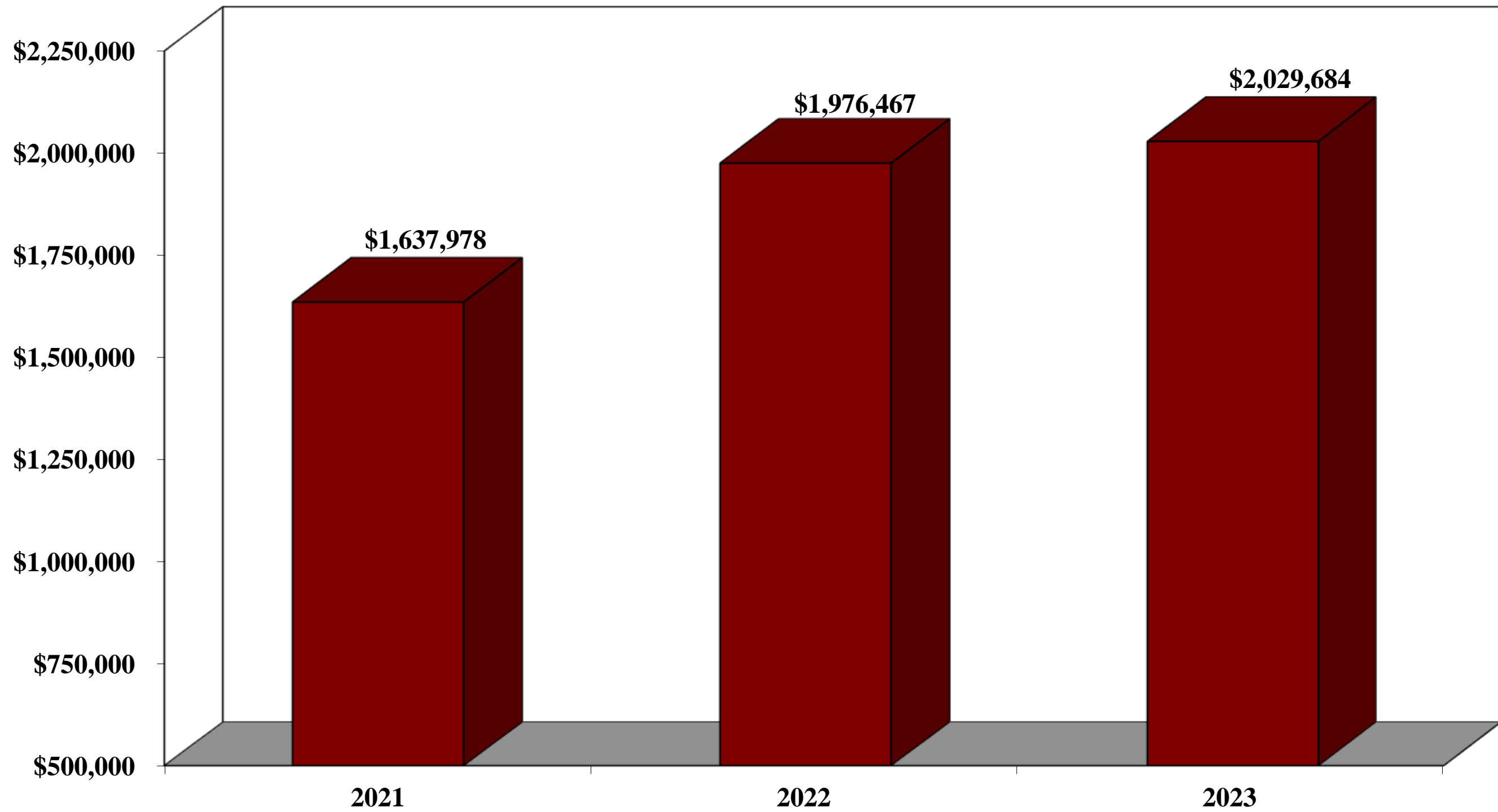


Total Expenditures \$ 4,135,946

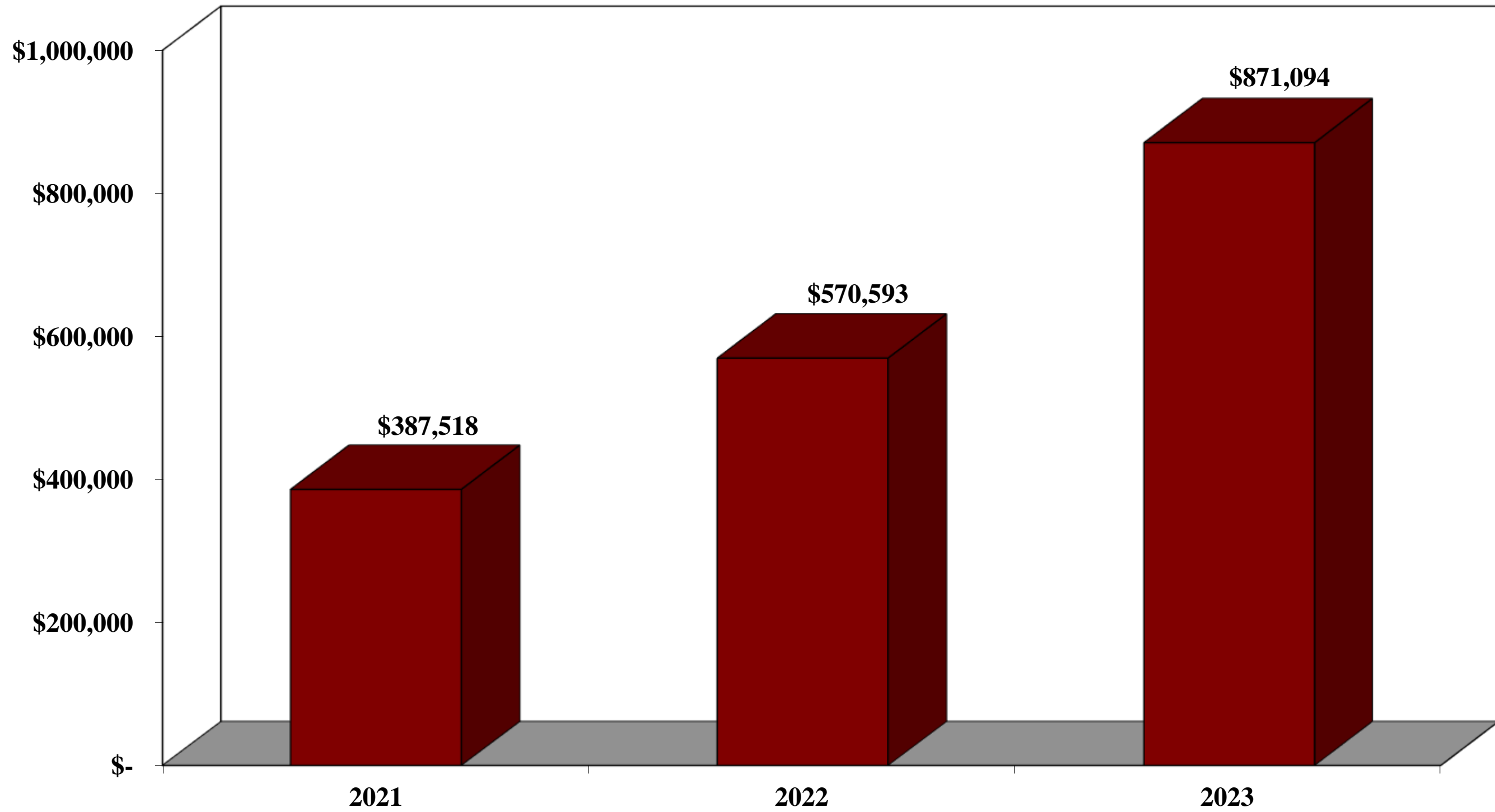
CULTURAL AND RECREATIONAL



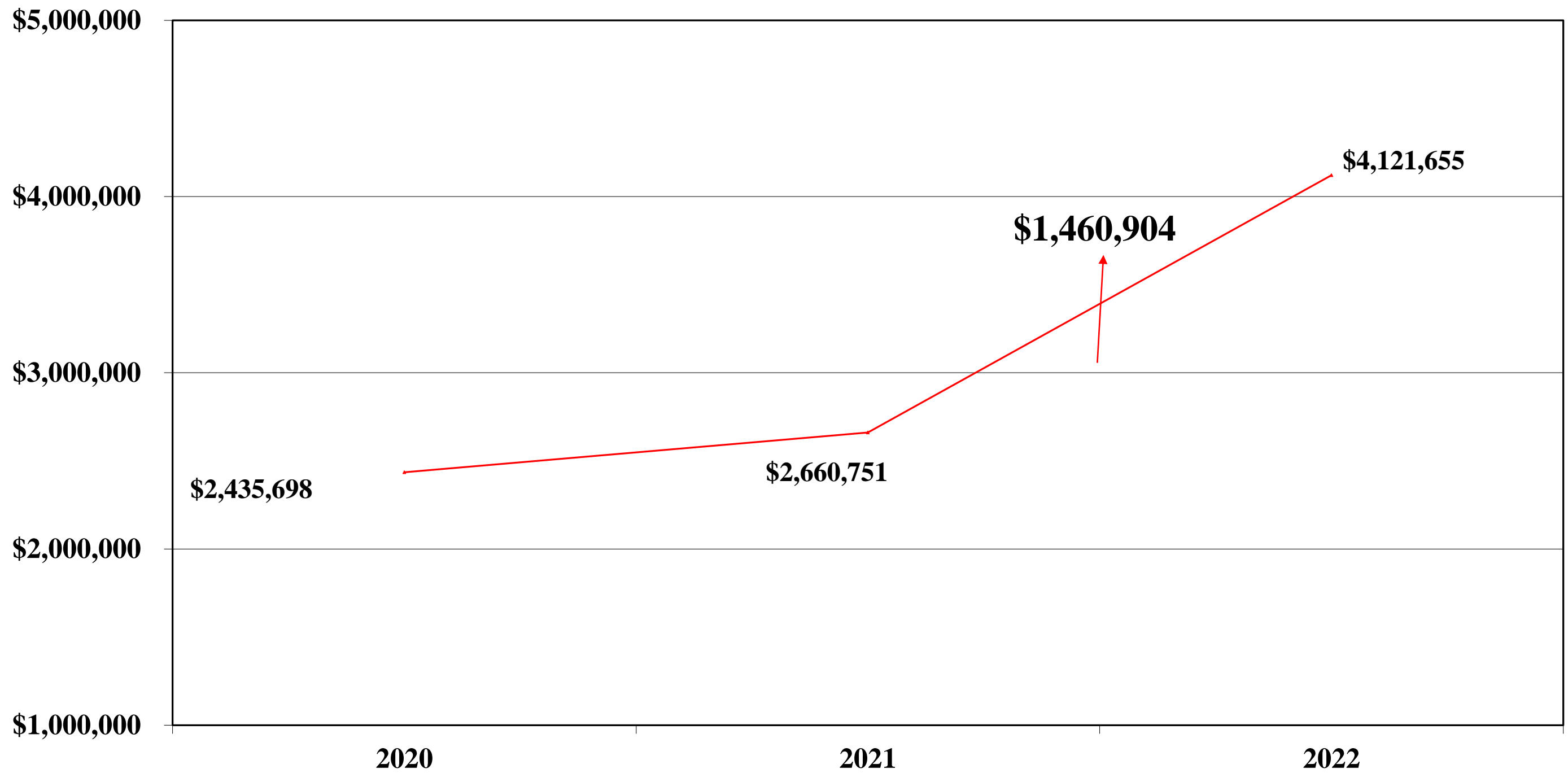
PUBLIC SAFETY EXPENDITURES



TRANSPORTATION



TOTAL FUND BALANCE: GENERAL FUND

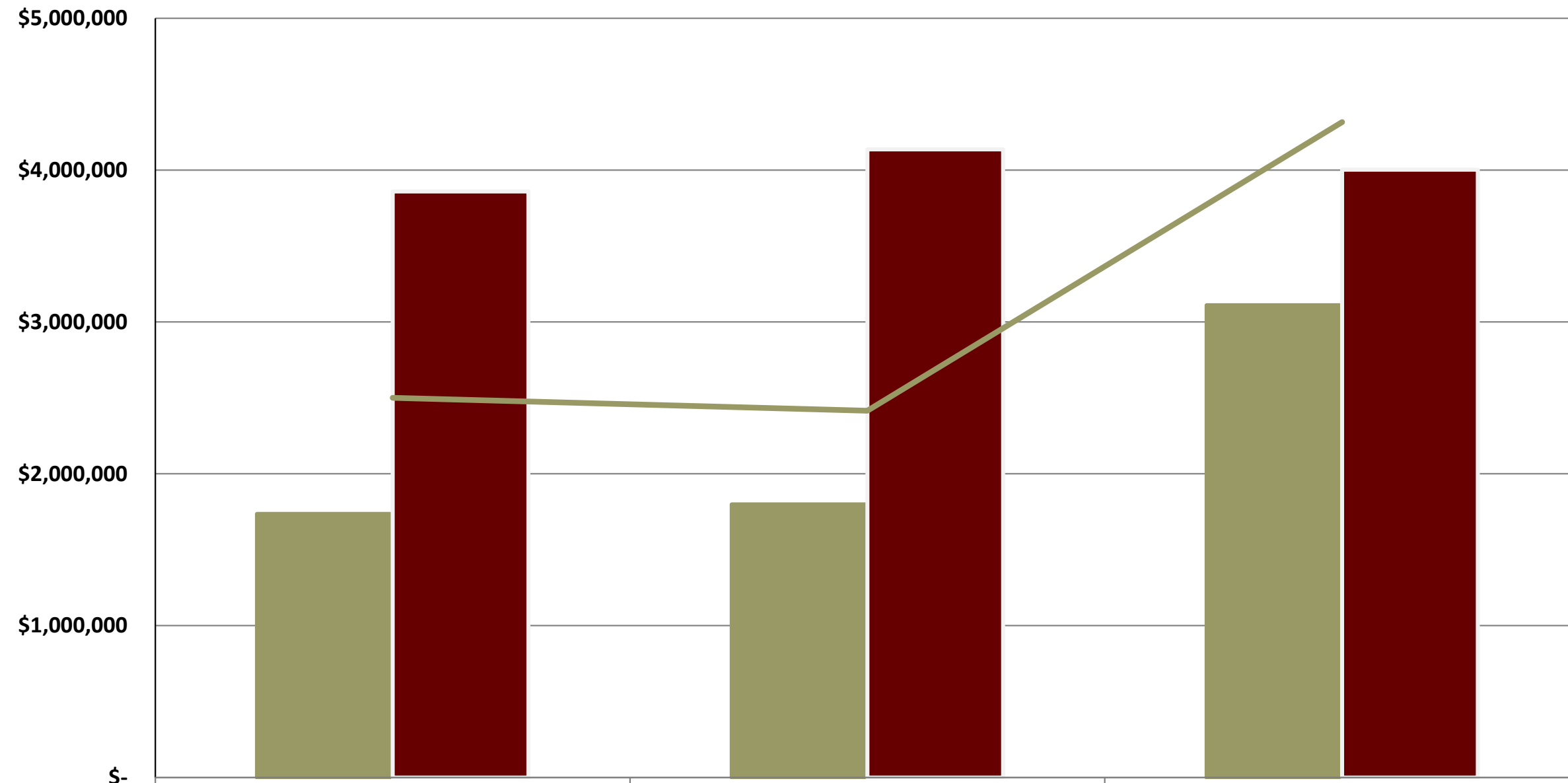


FUND BALANCE POSITION-GENERAL FUND

Total Fund Balance	\$	4,121,655
Non spendable		(24,296)
Stabilization by State Statute		<u>(438,787)</u>
Available Fund Balance	\$	<u><u>3,658,572</u></u>
Available Fund Balance 2022	\$	2,250,874
Increase in Available FB	\$	1,407,698



FUND BALANCE - GENERAL FUND



	2021	2022	2023
Fund Balance Available Excluding Powell Bill	\$1,736,375	\$1,798,887	\$3,110,365
Net Expenditures*	\$3,859,070	\$4,136,404	\$4,003,156
FBA as a % of Net Expenditures	45.0%	43.5%	77.7%

Net expenditures are adjusted for transfers, debt proceeds, and Powell bill expenditures

WATER & SEWER FUNDS

Cash Flow from Operations	\$	345,233
Total Net Position	\$	9,885,040
Unrestricted Net Position	\$	2,489,878
Change in net position	\$	233,269
Quick Ratio		8.31



ELECTRIC FUND

Cash Flow from Operations	\$	378,614
Total Net Position	\$	4,939,571
Unrestricted Net Position	\$	2,445,983
Change in net position	\$	79,922
Quick Ratio		7.82



GENERAL PERFORMANCE INDICATORS

❖ Performance Indicators – Response Required

- Material weakness – significant audit adjustments
- Material weakness – timely reconciliation and reporting issues, including late audit
- Negative water and sewer cash flows
- Age of water and sewer assets
- Budgetary violations



GENERAL PERFORMANCE INDICATORS

- ❖ Positive performance indicators
 - GF fund balance available %
 - Enterprise fund quick ratios
 - Stable property tax valuation & collection %





Questions?

Tonya Thompson



(828)327-2727



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www.msa.cpa



Public Works



Public Works



FY24 Accomplishments

- ✓ Arm Leaf Vac Truck (Streets)
- ✓ New Signage (Streets)
- ✓ Speed Bumps (Streets)
- ✓ Right of Way Sprayer (Streets)
- ✓ Decorative Lighting Globes (Electric)
- ✓ Lighting Replacement at Public Works (Electric)
- ✓ New Little Bucket Truck (Electric)
- ✓ Pro Tap Water Tapping Machine (Water)
- ✓ Omni 2-inch Meter Replacement Chambers

Public Works



ELECTRIC DEPARTMENT

Item	FY25	FY26	FY27	FY28	FY29
Transformers	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
Meters (Material)	\$10,250	\$22,000	\$10,968	\$23,540	\$11,018
Poles (Conversion)	\$15,000	\$15,000	15,000	\$15,000	\$15,000
12KV (Conversion)	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Tree Truck Saws/Ropes	\$8,000	\$0.00	\$0.00	\$0.00	\$8,000
Tree Crew Chipper	\$0.00	\$0.00	\$0.00	\$60,000	\$0.00
2024 F150	\$0.00	\$0.00	\$43,357	\$0.00	\$0.00
Class A Lineman	\$0.00	\$80,000	\$0.00	\$0.00	\$0.00
Backhoe	\$0.00	\$43,333	\$0.00	\$0.00	\$0.00
Skid Steer	\$0.00	\$42,525	\$0.00	\$0.00	\$0.00
VM-810/850 Line Locator	\$0.00	\$2,500	\$0.00	\$0.00	\$0.00
Facility Updates	\$0.00	\$25,000	\$0.00	\$0.00	\$0.00

Public Works



WATER DEPARTMENT

Item	FY25	FY26	FY27	FY28	FY29
Water Meter Replacement	\$188,475	\$226,170	\$271,404	\$325,685	\$390,822
Commercial Omni 2"	\$1,950	\$9,750	\$0.00	\$11,700	\$0.00
Commercial Omni 3"	\$4,700	\$0.00	\$0.00	\$0.00	\$5,000
Backhoe	\$0.00	\$43,333	\$0.00	\$0.00	\$0.00
VM-810/850 Line Locator	\$0.00	\$2,500	\$0.00	\$0.00	\$0.00
Skid Steer	\$0.00	\$42,525	\$0.00	\$0.00	\$0.00
Booster Station Service/Motors	\$0.00	\$50,000	\$0.00	\$0.00	\$0.00
Facility Updates	\$0.00	\$25,000	\$0.00	\$0.00	\$0.00
Water Meter Tester	\$0.00	\$4,200	\$0.00	\$0.00	\$0.00

*Reclassification of Assistant Public Works Director to Water Resources Foreman

Public Works



SEWER DEPARTMENT

Item	FY25	FY26	FY27	FY28	FY29
Sewer Pumps	\$100,000	\$12,000	\$12,000	\$12,000	\$12,000
Skid Steer	\$0.00	\$21,263	\$0.00	\$0.00	\$0.00
VM-180/850 Line Locator	\$0.00	\$2,500	\$0.00	\$0.00	\$0.00
Backhoe	\$0.00	\$43,333	\$0.00	\$0.00	\$0.00
Replace Truck 17	\$0.00	\$0.00	\$0.00	\$48,000	\$0.00
Facility Updates	\$0.00	\$25,000	\$0.00	\$0.00	\$0.00
5 th St. Lift Station	\$0.00	\$0.00	\$300,000	\$0.00	\$0.00
Flume Sewer Meter	\$0.00	\$0.00	\$65,000	\$0.00	\$0.00

Public Works



STORM WATER DEPARTMENT

Item	FY25	FY26	FY27	FY28	FY29
Skid Steer	\$0.00	\$21,263	\$0.00	\$0.00	\$0.00

STREETS DEPARTMENT

Item	FY25	FY26	FY27	FY28	FY29
Mower Replacement	\$0.00	\$14,000	\$0.00	\$14,000	\$0.00
Weed Eaters Replacement	\$0.00	\$0.00	\$1,500	\$0.00	\$1,500
Blowers Replacement	\$0.00	\$0.00	\$1,800	\$0.00	\$1,800
Chainsaw	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00

Parks & Recreation



Parks & Recreation



FY24 Accomplishments

- ✓ Completed steps from bottom of the quarry up to the bathroom. Provides safe way for campers to travel up. The steps also connect the disc golf course from hole 4 to hole 5.
- ✓ Added new trashcans and benches throughout the disc golf course and campsites.
- ✓ Added 4 additional kayaks to our rentals.
- ✓ Replaced bleacher boards and painted all the metal frames at Linn and Graham Fields.
- ✓ Pressure washed bridges, gazebo, patios, & shelter.
- ✓ New Park Signs: Approved (not yet installed).
- ✓ Bathhouse Facility: Current Project, not yet complete.

Parks & Recreation



FACILITY IMPROVEMENTS/COST ESTIMATES

Lake Corriher Wilderness Park

- Cabins – Mini Split AC/Heat installation: **\$10,000**
- Park Entrance Beautification: **\$15,000**
- Replace Office Walkway/Bridge: **\$8,000**
- Fix Ruts/Re-stone Office Parking Lot: **\$2,800**
- Expand Playground – Adding Swings: **\$16,000**

Passive Park

- Part F Grant – 50% Matching

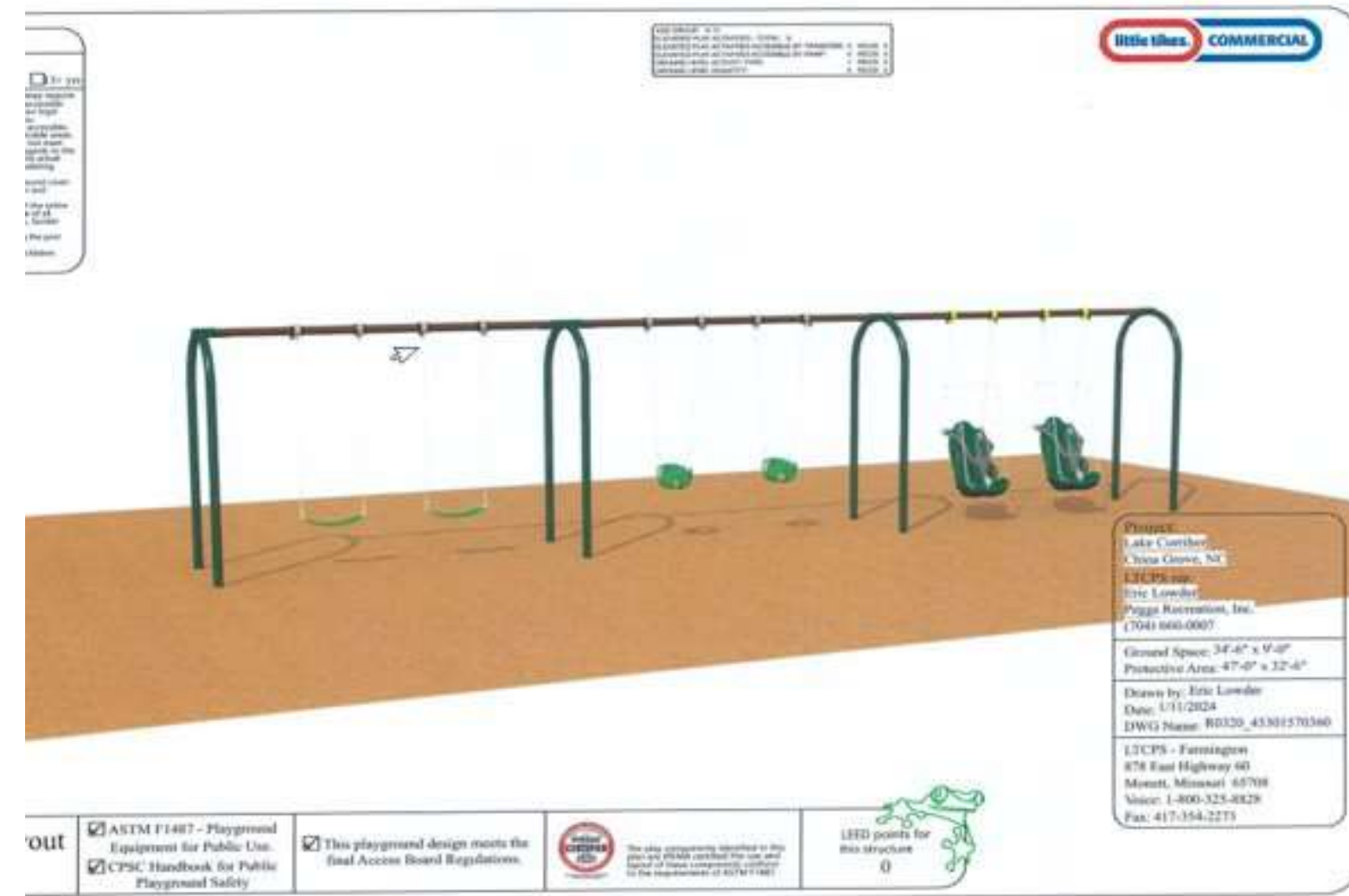
Landis Pool

- Resurface Pool Interior: **\$80,000**
- New Pool Furniture: **\$14,000**
- Replace Lifeguard Stands / Diving Board: **\$12,000**

Parks & Recreation



Parks & Recreation



Location Site of Expansion

Parks & Recreation



Parks & Recreation



Parks & Recreation



STAFFING

The Parks & Rec Dept. currently staffs (2) Full-Time employees. The Department seeks to expand its staffing as we continue to grow. Request for (1) additional full time Parks Manager. This individual will manage and oversee the Landis Pool, assist with the planning and executing of Town events, and assist with daily park operations. The department will continue to expand the staff as future projects such as Passive Park and other potential recreational areas are complete.