



# State of New Jersey Local Government Services

Year:  Municipal User Friendly Budget

MUNICIPALITY:

Municode:

Filename:

Website:

Phone Number:

Mailing Address:

Municipality:

State:

Zip:

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Barbara	J/O	Crea	12/31/2019	bcrae@leht.com

**Chief Administrative Officer**

Matthew		Spadaccini		Mspadacch@leht.com
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**Chief Financial Officer**

Rodney	Richard	Haines		Rhaines@leht.com
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**Municipal Clerk**

Diana		McCracken		Dmccracken@leht.com
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**Registered Municipal Accountant**

Kevin		Frenia		Kfrenia@hbagas.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond		Gornley	12/31/2020	rgornley@leht.com
John		Kehm, Jr.	12/31/2020	Jkehm@leht.com
Blaise		Schbeta	12/31/2021	Bschbeta@leht.com
Lisa		Stevens	12/31/2021	Lstevens@leht.com

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes				Current Year 2019 Budget	
Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Tax Levy
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	Actual/Estimated	
Municipal Purpose Tax	0.673	\$15,604,864.10	27.98%	ACTUAL	\$17,273,431.59
Municipal Library	0.000		0.00%	ACTUAL	\$0.00
Municipal Open Space	0.001	\$23,175.08	0.04%	ACTUAL	\$23,175.08
Fire Districts (avg. rate/total levies)	0.076	\$1,678,653.00	3.01%	ESTIMATED	\$1,725,000.00
Other Special Districts (total levies)			0.00%	ESTIMATED	\$13,824,245.64
Local School District	0.585	\$13,553,182.00	24.30%	ESTIMATED	\$15,628,852.45
Regional School District	0.658	\$15,250,618.00	27.34%	ESTIMATED	\$8,485,239.36
County Purposes	0.353	\$8,166,783.00	14.64%	ESTIMATED	\$908,852.96
County Library	0.039	\$891,032.31	1.60%	ESTIMATED	\$328,181.40
County Board of Health	0.014	\$321,746.47	0.58%	ESTIMATED	\$283,000.00
County Open Space	0.012	\$282,293.52	0.51%	ESTIMATED	
Other County Levies (total)			0.00%		
<b>Total (Calendar Year 2018 Budget)</b>	<b>2.411</b>	<b>\$55,772,347.48</b>	<b>100.00%</b>		<b>\$58,479,978.48</b>

Total Taxable Valuation as of October 1, 2018 \$2,317,505,631.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$204,568.00

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.673	0.742	10.25%

Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$15,604,864.10	\$17,273,431.59	10.69%	\$1,668,567.49

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,376.74	\$1,517.89	10.25%	\$141.15

Sheet UFB-1

Total ESTIMATED amount to be raised by taxes	7,257,920.10
Revenue Anticipated, Excluding Tax Levy	24,127,839.84
Budget Appropriations, before Reserve for Uncollected Taxes	\$41,206,546.89
Total Non-Municipal Tax Levy	\$58,076,466.63
Amount to be Raised by Taxes - Before RUT	\$403,511.85
Reserve for Uncollected Taxes (RUT)	\$58,479,978.48
Total Amount to be Raised by Taxes	99.31%

% of Tax Collections used to Calculate RUT  
 If % used exceeds the actual collection % then  
 reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year	56,050,262.72
Total Tax Revenue, Collections CY 2018	56,311,740.99
Total Tax Levy, CY 2018	99.54%
% of Taxes Collected, CY 2018	
Delinquent Taxes - December 31, 2018	\$76,581.35

**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility
08	Surplus	8.24%	\$240,001.00	\$2,912,506.79	\$3,152,507.79	\$2,850,000.00	\$302,507.79		
08	Local Revenue	-12.33%	(\$68,674.98)	\$557,174.98	\$488,500.00	\$488,500.00			
09	State Aid (without offsetting appropriation)	-0.11%	(\$1,634.41)	\$1,517,690.41	\$1,516,056.00	\$1,516,056.00			
08	Uniform Construction Code Fees	-0.32%	(\$1,503.70)	\$466,503.70	\$465,000.00	\$465,000.00			
	<i>Special Revenue Items w/ Prior Written Consent</i>								
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00				
10	Public and Private Revenue	-28.88%	(\$203,906.40)	\$705,953.65	\$502,047.25	\$502,047.25			
08	Other Special Items	163.61%	\$875,936.59	\$535,380.26	\$1,411,316.85	\$1,411,316.85			
15	Receipts from Delinquent Taxes	-57.50%	(\$33,820.35)	\$58,820.35	\$25,000.00	\$25,000.00			
	<i>Amount to be raised by taxation</i>								
07	Local Tax for Municipal Purposes	6.47%	\$1,049,350.99	\$16,224,080.60	\$17,273,431.59	\$17,273,431.59			
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00				
54	Open Space Levy Tax	-0.42%	(\$97.26)	\$23,376.71	\$23,279.45		\$23,279.45		
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00				
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00				
	<b>Total</b>	<b>8.07%</b>	<b>\$1,855,651.48</b>	<b>\$23,001,487.45</b>	<b>\$24,857,138.93</b>	<b>\$24,531,351.69</b>	<b>\$325,787.24</b>	<b>\$0.00</b>	<b>\$0.00</b>

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Utility	Utility
		Full-Time	Part-Time									
20	General Government	21.00	5.00	4.79%	\$91,730.00	\$1,913,870.00	\$2,005,600.00	\$2,005,600.00				
21	Land-Use Administration	6.00		10.27%	\$30,150.00	\$293,600.00	\$323,750.00	\$323,750.00				
22	Uniform Construction Code	7.00	2.00	7.81%	\$36,750.00	\$470,500.00	\$507,250.00	\$507,250.00				
23	Insurance			4.45%	\$162,827.96	\$3,657,172.04	\$3,820,000.00	\$3,820,000.00				
25	Public Safety	53.00	6.00	8.68%	\$491,000.00	\$5,654,800.00	\$6,145,800.00	\$6,145,800.00		\$23,279.45		
26	Public Works	27.00		11.07%	\$209,109.37	\$1,888,325.08	\$2,097,434.45	\$2,074,155.00				
27	Health and Human Services			4.99%	\$4,700.00	\$94,100.00	\$98,800.00	\$98,800.00				
28	Parks and Recreation	3.00		6.10%	\$10,950.00	\$179,500.00	\$190,450.00	\$190,450.00				
29	Education (including Library)				\$0.00	\$918,203.65	\$725,047.25	\$223,000.00	\$502,047.25			
30	Unclassified			-21.04%	(\$193,156.40)	\$1,069,850.00	\$1,100,000.00	\$1,100,000.00				
31	Utilities and Bulk Purchases			2.82%	\$30,150.00	\$825,630.00	\$800,000.00	\$800,000.00				
32	Landfill / Solid Waste Disposal			-3.10%	(\$25,630.00)	\$2,389,941.72	\$2,524,277.00	\$2,524,277.00				
33	Contingency				\$0.00	\$0.00	\$0.00	\$0.00				
35	Statutory Expenditures			5.62%	\$134,335.28	\$429,500.00	\$468,800.00	\$468,800.00				
36	Judgements				\$0.00	\$366,500.00	\$408,900.00	\$408,900.00				
37	Shared Services			9.15%	\$39,300.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00				
42	Court and Public Defender	4.00	1.00	11.57%	\$42,400.00	\$1,789,973.47	\$2,521,510.00	\$2,521,510.00				
43	Capital			240.009%	\$340,000.00	\$313,500.59	\$0.00	\$0.00				
44	Debt			45.25%	\$805,044.32	\$403,511.85	\$403,511.85	\$403,511.85				
45	Deferred Charges				\$0.00	\$0.00	\$0.00	\$0.00				
46	Debt - Type 1 School District				\$0.00	\$0.00	\$0.00	\$0.00				
48	Reserve for Uncollected Taxes			-5.39%	(\$22,976.57)	\$24,029,304.44	\$24,029,304.44	\$24,029,304.44				
50	Surplus General Budget				\$0.00	\$0.00	\$0.00	\$0.00				
55	Total	121.00	14.00	10.69%	\$2,400,184.55	\$22,456,954.38	\$24,857,138.93	\$24,857,138.93	\$502,047.25	\$325,787.24	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION**  
**STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				Capital - Reserve for Debt Service	\$780,253.41	One time revenue utilized to pay down debt
X				Capital - Reserve for Debt Service Premiums	\$63,987.00	One time revenue utilized to pay down debt
X				Trust Assessment Fund Balance - Prior Assessments	\$54,096.41	One time revenue utilized to pay down debt

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,314	\$80,327,900.00	3.45%
2 Residential	10,501	\$2,070,826,250.00	88.96%
3A/3B Farm	26	\$1,790,138.00	0.08%
4A Commercial	185	\$171,574,129.00	7.37%
4B Industrial	2	\$542,900.00	0.02%
4C Apartments	2	\$2,883,700.00	0.12%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>12,030</b>	<b>\$2,327,945,017.00</b>	<b>100.00%</b>

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$43,446,500.00	21.30%
15B Other Schools			0.00%
15C Public Property	985	\$107,467,100.00	52.69%
15D Church and Charities	26	\$16,181,018.00	7.93%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	233	\$36,877,250.00	18.08%
<b>Total</b>	<b>1,252</b>	<b>\$203,971,868.00</b>	<b>100.00%</b>

Average Ratio (%) Assessed to True Value	96.10%
Equalized Valuation, Taxable Properties	\$2,422,419,372.53
Total # of property tax appeals filed in 2018	116.00
County Tax Board	32.00
State Tax Court	2.00
Number of 2018 County Tax Board decisions appealed to Tax Court	25.00
Number of pending property tax appeals in State Tax Court	\$44,712.01
Amount paid out by municipality for tax appeals in 2018	

Percentage of Exempt vs. Non-Exempt Properties	8.76%
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Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements			
	# of Parcels	PILOT Billing/Revenue	Assessed Value
G Commercial/Industrial Exemption			
I Dwelling Exemption			
J Dwelling Abatement			
K New Dwelling/Conversion Exemption			
L New Dwelling/Conversion Abatement			
N Multiple Dwelling Exemption			
O Multiple Dwelling Abatement			
Total 5 Yr Exemptions/Abatements	0	0.00	0.00

**USER FRIENDLY BUDGET SECTION**  
**Long Term Tax Exemptions**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions														
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	2018 Total Tax Rate	Taxes if Billed In Full	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	2018 Total Tax Rate	Taxes if Billed In Full	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	2018 Total Tax Rate	Taxes if Billed In Full					
Royal Timbers		\$56,141.71	\$13,069,500.00		\$314,432.17			\$0.00	\$0.00		\$0.00			\$0.00	\$0.00		\$0.00					
<b>Total Long Term Exemptions - Column Total</b>					66,141.71	13,069,500.00	<b>Total Long Term Exemptions - Column Total</b>					\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>					\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	129,532.80	\$53,000.00		\$7,478.30	\$65,000.00	\$4,054.50
Supervisory Staff (Department Heads & Managers)	8.00		1,208,093.08	\$789,334.00	\$15,000.00	\$111,375.03	\$232,000.00	\$60,384.05
Police Officers (Including Superior Officers)	41.00	4.00	8,277,450.33	\$4,953,220.00	\$675,000.00	\$1,255,309.00	\$1,015,000.00	\$378,921.33
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	71.00	5.00	6,102,420.79	\$3,426,769.00	\$191,132.00	\$389,879.67	\$1,783,000.00	\$311,640.12
All Other Non-Union Employees not listed above	1.00		40,000.00	\$40,000.00				
<b>Totals</b>	<b>121.00</b>	<b>14.00</b>	<b>15,757,497.00</b>	<b>\$9,262,323.00</b>	<b>\$881,132.00</b>	<b>\$1,764,042.00</b>	<b>\$3,095,000.00</b>	<b>\$755,000.00</b>

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

**Yes**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.



**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	27.00	\$15,001.80	\$405,048.60	26.00	\$13,687.80	\$355,882.80
Parent & Child	15.00	\$21,033.12	\$315,496.80	15.00	\$19,085.16	\$286,277.40
Employee & Spouse (or Partner)	12.00	\$32,070.36	\$384,844.32	12.00	\$29,196.60	\$350,359.20
Family	38.00	\$36,167.88	\$1,374,379.44	41.00	\$32,789.04	\$1,344,350.64
Employee Cost Sharing Contribution (enter as negative - )			(\$442,384.39)			(\$396,000.00)
Subtotal	92.00		\$2,037,384.77	94.00		\$1,940,870.04
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	2.00	\$15,001.80	\$30,003.60	2	\$13,687.80	\$27,375.60
Parent & Child	1.00	\$21,033.12	\$21,033.12	1	\$19,085.16	\$19,085.16
Employee & Spouse (or Partner)	1.00	\$32,070.36	\$32,070.36	1	\$29,196.60	\$29,196.60
Family	1.00	\$36,167.88	\$36,167.88	1	\$32,789.04	\$32,789.04
Employee Cost Sharing Contribution (enter as negative - )			(\$26,240.49)			(\$44,128.37)
Subtotal	5.00		\$93,034.47	5.00		\$64,318.03
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	9.00	\$15,001.80	\$135,016.20	8.00	\$16,465.20	\$131,721.60
Parent & Child	2.00	\$21,033.12	\$42,066.24	2.00	\$19,985.52	\$39,971.04
Employee & Spouse (or Partner)	2.00	\$32,070.36	\$64,140.72	2.00	\$30,108.24	\$60,216.48
Family	20.00	\$36,167.88	\$723,357.60	20.00	\$35,041.44	\$700,828.80
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			
Subtotal	33.00		\$964,580.76	32.00		\$932,737.92
<b>GRAND TOTAL</b>	130.00		\$3,095,000.00	131.00		\$2,937,925.99

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

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

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


**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA/SOA					
AFSCME (WHITE COLLAR)	358.71	\$628,534.06	X		
AFSCME (BLUE COLLAR)	182.48	\$166,713.71	X		
AFSCME (DEPARTMENT HEADS)	245.57	\$201,919.46	X		
USWU (CONSTRUCTION/INSPECTORS)	137.18	\$219,752.12	X		
GWU (TELECOMMUNICATIONS)	22.95	\$27,232.83	X		
OTHER (NON-CLASSIFIED)	40.48	\$49,150.62	X		
	118.63	\$320,345.66	X	X	X
<b>Totals</b>	1105.99	\$1,813,648.46			
<b>Total Funds Reserved as of end of 2018</b>					\$50,127.87
<b>Total Funds Appropriated in 2019</b>					\$150,000.00
<b>UFB-9 Accumulated Absence Liability</b>					

**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross Debt	Deductions	Net Debt
Local School Debt	\$26,454,550.00	\$26,454,550.00	\$0.00
Regional School Debt	\$42,906,150.96	\$42,906,150.96	\$0.00
Utility Fund Debt	0		\$0.00
	0		\$0.00
	0		\$0.00
	0		\$0.00
	0		\$0.00
	0		\$0.00
	0		\$0.00
Municipal Purposes			\$0.00
Debt Authorized	\$6,551,452.00	\$1,437,831.27	\$5,113,620.73
Notes Outstanding	\$10,520,000.00		\$10,520,000.00
Bonds Outstanding	\$7,750,000.00		\$7,750,000.00
Loans and Other Debt	\$4,424,355.25		\$4,424,355.25
<b>Total (Current Year)</b>	<b>\$98,606,508.21</b>	<b>\$70,798,532.23</b>	<b>\$27,807,975.98</b>
Population (2010 census)	20,065		
Per Capita Gross Debt	\$4,914.35		
Per Capita Net Debt	\$1,385.89		
3 Yr. Average Property Valuation	\$2,336,053,164.00		
Net Debt as % of 3 Year Avg Property Valuation	1.19%		

Description	Current Year Budget			2020 Budget			2021 Budget			All Additional Future Years' Budgets
	Utility Fund - Principal	Utility Fund - Interest	Bond Anticipation Notes - Principal	Bond Anticipation Notes - Interest	Bonds - Principal	Bonds - Interest	Loans & Other Debt - Principal	Loans & Other Debt - Interest	Total	
Utility Fund - Principal			\$871,513.00							
Utility Fund - Interest			\$254,000.00							
Bond Anticipation Notes - Principal			\$1,170,000.00							
Bond Anticipation Notes - Interest			\$1,170,000.00							
Bonds - Principal			\$210,450.00							
Bonds - Interest			\$13,728.00							
Loans & Other Debt - Principal			\$1,819.00							
Loans & Other Debt - Interest										
<b>Total</b>			<b>\$2,521,510.00</b>				<b>\$1,351,583.50</b>		<b>\$1,238,797.00</b>	<b>\$4,714,034.84</b>
Total Principal			\$2,055,241.00				\$1,169,004.00		\$1,109,286.00	\$4,382,296.00
Total Interest			\$466,269.00				\$182,579.50		\$149,511.00	\$331,738.84
% of Total Current Year Budget			10.14%							
Debt Not Listed Above										
Total Guarantees - Governmental										
Total Guarantees - Other										
Total Capital/Equipment Leases										
Total Other										
Bond Rating										
Rating	Moody's	Standard & Poors	Fitch							
Year of Last Rating	A1	AA/STABLE	N/A							
	2012	2017								
Mark "X" if Municipality has no bond rating										

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Bass River Twp	UCC	DCA Inspections	3/10/2011	continues	\$31,522.00
Providing	Eagleswood Twp	Municipal Court	Court	1/1/2008	continues	\$26,226.00
Providing	Tuckerton Borough	Telecommunications	Police Dispatching	9/1/2014	continues	\$86,053.00
Providing	Little Egg Harbor School District	Various Services	Snow/Brine/Fuel/Adrive/Mechanical Serv	3/1/2015	continues	Fee Costs/\$7500
Providing	LEHT Fire District #1	Mechanical Services/Fuel	Vehicle Maint.	9/1/2015	continues	Various Fees
Providing	Pinelands Regional School Dist	Various Services	Purchasing coop/Mechanical Services/Fue	10/1/2015	continues	Various Fees
Providing	LEHT Fire District #2	Mechanical Services/Fuel	Vehicle Maint.	9/1/2018	continues	Various Fees
Providing	LEHT Fire District #3	Mechanical Services/Fuel	Vehicle Maint.	9/1/2018	continues	Various Fees



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**USER FRIENDLY BUDGET SECTION - Notes**

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