



State of New Jersey

Local Government Services

Year: **2017** Municipal User Friendly Budget

MUNICIPALITY:

1516 Little Egg Harbor Township - County of Ocean

Municode:

1516

Website: leht.com

Filename: 1516_fbi_2017.xlsm

Introduced

Phone Number:
Mailing Address:

609-296-7241

665 Radio Road

Email the UFB if not using Outlook

Municipality: Little Egg Harbor

State: NJ Zip: 08087

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

Raymond

Gormley

12/31/2017

gormley@leht.com

Chief Administrative Officer

Garrett

K

loesch

loesch@leht.com

Chief Financial Officer

Garrett

K

loesch

loesch@leht.com

Municipal Clerk

Diana

McCracken

12/31/2017

mccracken@leht.com

Registered Municipal Accountant

Kevin

Frenia

12/31/2017

kfrenia@htapac.com

Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

David

Schlick

12/31/2018

schlick@leht.com

John

Kehm, Jr.

12/31/2017

kehm@leht.com

Lisa

Stevens

12/31/2018

stevens@leht.com

Barbara Jo

Crea

12/31/2019

crea@leht.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes				
Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.658	\$14,739,069.43	27.53%	\$1,304.06
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.003	\$56,011.39	0.10%	\$5.95
Fire Districts (avg. rate/total levies)	0.077	\$1,597,452.00	2.98%	\$152.60
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.571	\$12,789,659.00	23.89%	\$1,131.64
Regional School District	0.657	\$14,727,765.00	27.51%	\$1,302.08
County Purposes	0.365	\$8,160,132.93	15.24%	\$723.38
County Library	0.039	\$878,632.73	1.64%	\$77.29
County Board of Health	0.014	\$316,840.74	0.59%	\$27.75
County Open Space	0.012	\$277,406.98	0.52%	\$23.78
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.396	\$53,542,970.20	100.00%	\$4,748.54

Total Taxable Valuation as of	October 1, 2016	\$2,288,088,584.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$198,186.00

Prior Year to Current Year Comparison			
Comparison - Municipal Purposes Tax Rate			
Prior Year	Current Year	% Change (+/-)	
0.658	0.656	-0.30%	

Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$14,739,069.43	\$15,000,655.81	1.77%	\$261,586.38

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,304.06	\$1,300.10	-0.30%	(\$3.96)

Current Year 2017 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$15,000,655.81
Municipal Library		
Municipal Open Space	ACTUAL	\$22,874.73
Fire Districts (total levies)	ESTIMATED	\$1,650,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$12,900,000.00
Regional School District	ESTIMATED	\$15,000,000.00
County Purposes	ESTIMATED	\$8,281,000.00
County Library	ESTIMATED	\$906,500.00
County Board of Health	ESTIMATED	\$318,500.00
County Open Space	ESTIMATED	\$294,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$54,373,530.54

Revenue Anticipated, Excluding Tax Levy	6,071,462.86
Budget Appropriations, before Reserve for Uncollected Taxes	20,900,962.41
Total Non-Municipal Tax Levy	\$39,372,874.73
Amount to be Raised by Taxes - Before RUT	\$54,202,374.28
Reserve for Uncollected Taxes (RUT)	\$354,620.47
Total Amount to be Raised by Taxes	\$54,556,994.74

% of Tax Collections used to Calculate RUT	99.35%
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If % used exceeds the actual collection % then reference the statutory exception used	
Tax Collections - ACTUAL as of Prior Year	
Total Tax Revenue, Collections CY 2016	54,217,630.00
Total Tax Levy, CY 2016	54,442,150.00
% of Taxes Collected, CY 2016	99.59%

Delinquent Taxes - December 31, 2016	\$42,195.00
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Sheet DFB-1

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
08	Surplus	-3.39%	(\$100,000.00)	\$2,950,000.00	\$2,850,000.00	\$2,850,000.00	---
08	Local Revenue	-5.20%	(\$23,893.81)	\$459,457.81	\$435,564.00	\$435,564.00	---
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,514,056.00	\$1,514,056.00	\$1,514,056.00	---
08	Uniform Construction Code Fees	-19.94%	(\$182,535.00)	\$915,535.00	\$733,000.00	\$733,000.00	---
	Special Revenue Items w/ Prior Written Consent						
11	Shared Services Agreements	N/A	\$0.00	---	\$0.00	---	---
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---
10	Public and Private Revenue	-83.85%	(\$476,883.47)	\$568,726.33	\$91,842.86	\$91,842.86	---
08	Other Special Items	-82.88%	(\$2,214,441.03)	\$2,671,941.03	\$457,500.00	\$457,500.00	---
15	Receipts from Delinquent Taxes	-5.20%	(\$2,194.52)	\$42,194.52	\$40,000.00	\$40,000.00	---
	Amount to be raised by taxation						
07	Local Tax for Municipal Purposes	-4.98%	(\$785,982.67)	\$15,786,638.48	\$15,000,655.81	\$15,000,655.81	---
07	Minimum Library Tax	N/A	\$0.00	---	\$0.00	---	---
54	Open Space Levy Tax	-59.16%	(\$33,136.66)	\$56,011.39	\$22,874.73	---	\$22,874.73
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---
	Total	-15.30%	(\$3,819,067.16)	\$24,964,560.56	\$21,145,493.40	\$21,122,618.67	\$22,874.73

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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	Water Utility	N/A Utility	N/A Utility	N/A Utility	N/A Utility	N/A Utility
	Full-Time	Part-Time													
20	General Government	17.00	5.00	-2.84%	(\$50,000.00)	\$1,757,700.00	\$1,707,700.00	\$1,707,700.00							
21	Land Use Administration			4.65%	\$14,000.00	\$301,000.00	\$315,000.00	\$315,000.00							
22	Uniform Construction Code	15.00	3.00	-12.12%	(\$71,000.00)	\$386,000.00	\$315,000.00	\$315,000.00							
23	Insurance			-4.17%	(\$135,042.81)	\$3,312,709.36	\$3,174,666.55	\$3,174,666.55							
25	Public Safety	53.00	8.00	-1.94%	(\$123,990.76)	\$6,398,407.76	\$6,274,417.00	\$6,213,635.00							
26	Public Works	27.00		-11.76%	(\$272,642.71)	\$2,317,703.57	\$2,045,060.86	\$2,014,000.00	\$31,060.86						
27	Health and Human Services			-8.61%	(\$8,000.00)	\$92,900.00	\$84,900.00	\$84,900.00							
28	Parks and Recreation	2.00		-34.67%	(\$78,000.00)	\$22,500.00	\$147,000.00	\$147,000.00							
29	Education (excluding Library)			N/A	\$0.00		\$0.00								
30	Unaffiliated			-23.24%	(\$104,000.00)	\$447,500.00	\$343,500.00	\$343,500.00							
31	Utilities and Bulk Purchases			-5.99%	(\$65,000.00)	\$1,085,000.00	\$1,020,000.00	\$1,020,000.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$750,000.00	\$750,000.00	\$750,000.00							
35	Contingency			N/A	\$0.00		\$0.00								
36	Sanitary Expenditures			-0.18%	(\$3,868.00)	\$2,156,536.00	\$2,152,668.00	\$2,152,668.00							
37	Judgments			N/A	\$0.00		\$0.00								
42	Shared Services			N/A	\$0.00		\$0.00								
43	Court and Public Defender	4.00	1.00	12.00%	\$43,500.00	\$362,500.00	\$406,000.00	\$406,000.00							
44	Capital			-69.23%	(\$223,000.00)	\$323,000.00	\$100,000.00	\$100,000.00							
45	Debt			16.20%	\$241,650.00	\$1,491,400.00	\$1,733,050.00	\$1,733,050.00							
46	Deferred Charges			-100.00%	(\$1,737,194.00)	\$1,737,194.00	\$0.00								
48	Debt - Type I School District			N/A	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-33.27%	(\$176,334.43)	\$359,990.69	\$353,656.26	\$353,656.26							
53	Surplus General Budget			N/A	\$0.00		\$0.00								
Total	118.00	17.00		-11.53%	(\$2,733,922.71)	\$23,876,541.38	\$21,122,618.67	\$21,030,773.81	\$91,842.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,491	\$97,253,500.00	4.25%	15A Public Schools	8	\$43,446,500.00	23.86%
2 Residential	10,153	\$2,012,046,583.00	87.96%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	24	\$1,823,786.00	0.08%	15C Public Property	981	\$92,676,700.00	50.89%
4A Commercial	186	\$172,922,115.00	7.56%	15D Church and Charities	21	\$15,485,857.00	8.50%
4B Industrial	2	\$542,900.00	0.02%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	2	\$2,883,700.00	0.13%	15F Other Exempt	215	\$30,510,717.00	16.75%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	11,838	\$2,287,472,584.00	100.00%	Total	1,225	\$182,119,774.00	100.00%
Average Ratio (%), Assessed to True Value		97.98%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$2,334,632,153.50		Non-Exempt Properties			7.96%
Total # of property tax appeals filed in 2016		County Tax Board	219.00				
		State Tax Court	13.00				
Number of 2016 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2016			\$172,178.47				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				Taxes if Billed in Full 2016 Total Tax Rate	
	# 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		0.00

Long Term Tax Exemptions

Sheet URB-6C

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	138,198.80	\$53,000.00		\$6,842.30	\$73,984.00	\$4,372.50
Supervisory Staff (Department Heads & Managers)	9.00		1,386,466.54	\$970,995.00		\$125,355.45	\$210,009.00	\$80,107.09
Police Officers (Including Superior Officers)	41.00	3.00	7,402,055.08	\$4,492,127.00	\$670,506.00	\$1,145,941.60	\$722,880.00	\$370,600.48
Fire Fighters (Including Superior Officers)								
All Other Union Employees not listed above	71.00	3.00	5,155,692.48	\$3,075,352.00	\$186,000.00	\$397,027.94	\$1,243,596.00	\$253,716.54
All Other Non-Union Employees not listed above	2.00		184,608.70	\$97,078.00	\$5,000.00	\$12,532.77	\$61,989.00	\$8,008.94
Totals	123.00	11.00	14,267,021.61	\$8,688,552.00	\$861,506.00	\$1,687,700.07	\$2,312,458.00	\$716,805.54

Is the Local Government required to comply with NISA 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

Active Employees - Health Benefits - Annual Cost		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
Single Coverage	27.00		\$13,687.80	\$369,570.60	27.00	\$11,702.64	\$315,971.28
Parent & Child	18.00		\$19,085.16	\$343,532.88	14.00	\$16,806.72	\$235,294.08
Employee & Spouse (or Partner)	11.00		\$29,196.60	\$321,162.60	17.00	\$26,248.56	\$446,225.52
Family	43.00		\$32,789.04	\$1,409,928.72	48.00	\$29,684.28	\$1,424,845.44
Employee Cost Sharing Contribution (enter as negative -)							(\$320,000.00)
Subtotal	99.00			\$2,444,194.80	106.00		\$2,102,336.32
Elected Officials - Health Benefits - Annual Cost							
Single Coverage	2		\$13,687.80	\$27,375.60	1	\$11,702.64	\$11,702.64
Parent & Child	1		\$19,085.16	\$19,085.16	2	\$16,806.72	\$33,613.44
Employee & Spouse (or Partner)	1		\$29,196.60	\$29,196.60	1	\$26,248.56	\$26,248.56
Family	1		\$32,789.04	\$32,789.04	1	\$29,684.28	\$29,684.28
Employee Cost Sharing Contribution (enter as negative -)				(\$35,645.89)			(\$9,852.64)
Subtotal	5.00			\$72,800.51	5.00		\$91,396.28
Retirees - Health Benefits - Annual Cost							
Single Coverage	1		\$15,801.72	\$15,801.72	2	\$16,465.20	\$32,930.40
Parent & Child	1		\$22,705.80	\$22,705.80	1	\$19,985.52	\$19,985.52
Employee & Spouse (or Partner)	1		\$33,539.64	\$33,539.64	1	\$30,108.24	\$30,108.24
Family	6		\$38,829.12	\$232,974.72	6	\$35,041.44	\$210,248.64
Employee Cost Sharing Contribution (enter as negative -)				\$0.00			\$0.00
Subtotal	9.00			\$305,021.88	10.00		\$293,272.80
GRAND TOTAL	113.00			\$2,822,017.19	121.00		\$2,487,005.40

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)?

NO
NO

Legal basis for benefit

[illegible]

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

				Current Year				2018		2019		All Additional Future	
				Budget		Budget		Budget		Budget		Years' Budgets	
Utility Fund - Principal													
Utility Fund - Interest													
Bond Anticipation Notes - Principal				\$500,445.00									
Bond Anticipation Notes - Interest				\$96,224.00									
Bonds - Principal				\$840,000.00	\$1,120,000.00	\$1,170,000.00							
Bonds - Interest				\$218,327.00	\$249,488.00	\$210,438.00							
Loans & Other Debt - Principal				\$68,158.00	\$69,528.00	\$70,926.00							
Loans & Other Debt - Interest				\$9,896.00	\$8,525.00	\$7,126.00							
Total				\$1,733,050.00	\$1,447,541.00	\$1,458,490.00							
Total Principal				\$1,408,603.00	\$1,189,528.00	\$1,240,926.00							
Total Interest				\$324,447.00	\$258,013.00	\$217,564.00							
% of Total Current Year Budget				8.20%									
Description				Debt Not Listed Above									
Total Guarantees - Governmental													
Total Guarantees - Other													
Total Capital/Equipment Leases													
Total Other													
Bond Rating				Moody's	Standard & Poors	Fitch							
Rating				A1	AA/STABLE	N/A							
Year of Last Rating				2012	2017								
Mark "X" if Municipality has no bond rating													

				Current Year		2018		2019		All Additional Future			
				Budget		Budget		Budget		Years' Budgets			
Utility Fund - Principal													
Utility Fund - Interest													
Bond Anticipation Notes - Principal				\$500,445.00									
Bond Anticipation Notes - Interest				\$96,224.00									
Bonds - Principal				\$840,000.00	\$1,120,000.00	\$1,170,000.00							
Bonds - Interest				\$218,327.00	\$249,488.00	\$210,438.00							
Loans & Other Debt - Principal				\$68,158.00	\$69,528.00	\$70,926.00							
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Total Principal				\$1,408,603.00	\$1,189,528.00	\$1,240,926.00							
Total Interest				\$324,447.00	\$258,013.00	\$217,564.00							
% of Total Current Year Budget				8.20%									
Description				Debt Not Listed Above									
Total Guarantees - Governmental													
Total Guarantees - Other													
Total Capital/Equipment Leases													
Total Other													
Bond Rating				Moody's	Standard & Poors	Fitch							
Rating				A1	AA/STABLE	N/A							
Year of Last Rating				2012	2017								
Mark "X" if Municipality has no bond rating													

				Current Year		2018		2019		All Additional Future			
				Budget		Budget		Budget		Years' Budgets			
Utility Fund - Principal													
Utility Fund - Interest													
Bond Anticipation Notes - Principal				\$500,445.00									
Bond Anticipation Notes - Interest				\$96,224.00									
Bonds - Principal				\$840,000.00	\$1,120,000.00	\$1,170,000.00							
Bonds - Interest				\$218,327.00	\$249,488.00	\$210,438.00							
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% of Total Current Year Budget				8.20%									
Description				Debt Not Listed Above									
Total Guarantees - Governmental													
Total Guarantees - Other													
Total Capital/Equipment Leases													
Total Other													
Bond Rating				Moody's	Standard & Poors	Fitch							
Rating				A1	AA/STABLE	N/A							
Year of Last Rating				2012	2017								
Mark "X" if Municipality has no bond rating													

				Current Year		2018		2019		All Additional Future			
				Budget		Budget		Budget		Years' Budgets			
Utility Fund - Principal													
Utility Fund - Interest													
Bond Anticipation Notes - Principal				\$500,445.00									
Bond Anticipation Notes - Interest				\$96,224.00									
Bonds - Principal				\$840,000.00	\$1,120,000.00	\$1,170,000.00							
Bonds - Interest				\$218,327.00	\$249,488.00	\$210,438.00							
Loans & Other Debt - Principal				\$68,158.00	\$69,528.00	\$70,926.00							
Loans & Other Debt - Interest				\$9,896.00	\$8,525.00	\$7,126.00							
Total				\$1,733,050.00	\$1,447,541.00	\$1,458,490.00							
Total Principal				\$1,408,603.00	\$1,189,528.00	\$1,240,926.00							
Total Interest				\$324,447.00	\$258,013.00	\$217,564.00							
% of Total Current Year Budget				8.20%									
Description				Debt Not Listed Above									
Total Guarantees - Governmental													
Total Guarantees - Other													
Total Capital/Equipment Leases													
Total Other													
Bond Rating				Moody's	Standard & Poors	Fitch							
Rating				A1	AA/STABLE	N/A							
Year of Last Rating				2012	2017								
Mark "X" if Municipality has no bond rating													

Mark "X" if Municipality has no bond rating

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]