



State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1516 Little Egg Harbor Township - County of Ocean Adopted

Municode: 1516 Filename: 1516_fba_2025.xlsm

Website: leht.com

Phone Number: (609)296-7241

Mailing Address: 665 Radio Road
Municipality: Little Egg Harbor State: NJ Zip: 08087

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Dan		Maxwell	12/31/2027	Dmaxwell@leht.com

Chief Administrative Officer

Rodney	R.	Haines		Rhaines@leht.com
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Chief Financial Officer

			Cert. Number	
Rodney	R.	Haines	N-1714	Rhaines@leht.com

Municipal Clerk

Kelly		Lettera	C-1917	Klettera@leht.com
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Registered Municipal Accountant

Jerry		Conaty	581	jconaty@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond		Gormley	12/31/2026	rgormley@leht.com
John		Kehm	12/31/2026	Jkehm@leht.com
Kenneth		Laney, Jr.	12/31/2025	Klaney@leht.com
Blaise		Scibetta	12/31/2027	bscibetta@leht.com

Government Type: Township Committee

Election Type: Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.898	\$21,462,280.05	30.29%	\$1,856.71	Municipal Purpose Tax	ACTUAL	\$22,140,154.39
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$238,982.23	0.34%	\$20.68	Municipal Open Space	ACTUAL	\$238,848.72
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.074	\$1,768,224.56	2.50%	\$153.00	Fire Districts (total levies)	ESTIMATED	\$1,841,166.29
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.659	\$15,737,044.00	22.21%	\$1,362.55	Local School District	ESTIMATED	\$20,505,229.00
Regional School District	0.797	\$19,048,748.00	26.88%	\$1,647.88	Regional School District	ESTIMATED	\$19,886,345.00
County Purposes	0.438	\$10,475,348.71	14.78%	\$905.61	County Purposes	ESTIMATED	\$11,511,660.00
County Library	0.044	\$1,060,920.38	1.50%	\$90.97	County Library	ESTIMATED	\$1,125,160.00
County Board of Health	0.026	\$615,907.30	0.87%	\$53.76	County Board of Health	ESTIMATED	\$620,000.00
County Open Space	0.019	\$445,656.42	0.63%	\$39.28	County Open Space	ESTIMATED	\$454,569.55
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2024					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year (2025) Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year (2024) Average Residential Assessment					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
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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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	-4.72%	(\$85,000.00)	\$1,800,000.00	\$1,715,000.00	\$1,715,000.00							
08	Local Revenue	-11.24%	(\$242,621.90)	\$2,157,874.82	\$1,915,252.92	\$1,915,252.92							
09	State Aid (without offsetting appropriation)	-4.33%	(\$67,809.00)	\$1,566,877.00	\$1,499,068.00	\$1,499,068.00							
08	Uniform Construction Code Fees	-0.36%	(\$2,041.50)	\$562,041.50	\$560,000.00	\$560,000.00							
	<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	332.25%	\$3,575,567.18	\$1,076,164.67	\$4,651,731.85	\$4,651,731.85							
08	Other Special Items	-0.67%	(\$4,136.15)	\$619,103.15	\$614,967.00	\$614,967.00							
15	Receipts from Delinquent Taxes	-45.34%	(\$58,071.52)	\$128,071.52	\$70,000.00	\$70,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.43%	\$93,845.72	\$22,046,308.67	\$22,140,154.39	\$22,140,154.39							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.65%	(\$1,568.87)	\$240,417.59	\$238,848.72		\$238,848.72						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	10.62%	\$3,208,163.96	\$30,196,858.92	\$33,405,022.88	\$33,166,174.16	\$238,848.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20 General Government			1.24%	\$24,300.00	\$1,963,700.00	\$1,988,000.00	\$1,988,000.00								
21 Land-Use Administration			1.74%	\$4,600.00	\$263,800.00	\$268,400.00	\$268,400.00								
22 Uniform Construction Code			1.76%	\$9,000.00	\$511,000.00	\$520,000.00	\$520,000.00								
23 Insurance			6.46% ^a	\$312,525.00	\$4,840,000.00	\$5,152,525.00	\$5,152,525.00								
25 Public Safety			1.98% ^a	\$146,248.08	\$7,373,526.19	\$7,519,774.27	\$7,431,885.00	\$87,889.27							
26 Public Works			-1.93% ^a	(\$47,760.99)	\$2,478,998.70	\$2,431,237.71	\$2,320,000.00	\$111,237.71							
27 Health and Human Services			-3.14% ^a	(\$3,000.00)	\$95,400.00	\$92,400.00	\$92,400.00								
28 Parks and Recreation			12.17% ^a	\$25,500.00	\$209,500.00	\$235,000.00	\$235,000.00								
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			72.53% ^a	\$199,104.87	\$274,500.00	\$473,604.87	\$239,500.00	\$234,104.87							
31 Utilities and Bulk Purchases			-0.64% ^a	(\$8,811.00)	\$1,376,811.00	\$1,368,000.00	\$1,368,000.00								
32 Landfill - Solid Waste Disposal			2.63% ^a	\$25,000.00	\$950,000.00	\$975,000.00	\$975,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			-0.04% ^a	(\$1,483.00)	\$3,358,712.00	\$3,357,229.00	\$3,357,229.00								
37 Judgments			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			#DIV/0!	\$0.00		\$0.00									
43 Court and Public Defender			-2.60% ^a	(\$10,000.00)	\$385,000.00	\$375,000.00	\$375,000.00								
44 Capital			306.83%	\$3,196,675.22	\$1,041,824.78	\$4,238,500.00	\$20,000.00	\$4,218,500.00							
45 Debt			4.47%	\$159,129.52	\$3,562,012.00	\$3,721,141.52	\$3,721,141.52								
46 Deferred Charges			87.36%	\$63,910.26	\$73,159.00	\$137,069.26	\$137,069.26								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-8.14%	(\$27,746.52)	\$341,039.05	\$313,292.53	\$313,292.53								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	13.98%	\$4,067,161.44	\$29,099,012.72	\$33,166,174.16	\$28,514,442.31	\$4,651,731.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,133	\$59,429,500.00	2.49%	15A Public Schools	8	\$43,446,500.00	19.96%
2 Residential	10,415	\$2,153,413,600.00	90.11%	15B Other Schools			0.00%
3A/3B Farm	19	\$1,251,000.00	0.05%	15C Public Property	988	\$107,540,700.00	49.40%
4A Commercial	188	\$172,301,600.00	7.21%	15D Church and Charities	26	\$16,127,319.00	7.41%
4B Industrial	2	\$542,900.00	0.02%	15E Cemeteries & Graveyards			0.00%
4C Apartments	2	\$2,883,700.00	0.12%	15F Other Exempt	290	\$50,566,581.00	23.23%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	11,759	\$2,389,822,300.00	100.00%	Total	1,312	\$217,681,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				9.11%			
Total # of property tax appeals filed in 2024							
Number of 2024 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 2024							

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2024 Total Tax Rate
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

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

Long Term Tax Exemptions

[illegible]

**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	242,170.62	\$67,000.00			\$169,140.62	\$6,030.00
Supervisory Staff (Department Heads & Managers)	8.00		1,944,625.00	\$1,350,000.00		\$202,500.00	\$270,625.00	\$121,500.00
Police Officers (Including Superior Officers)	40.00	3.00	10,219,515.00	\$5,660,000.00	\$700,000.00	\$1,933,990.00	\$1,353,125.00	\$572,400.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	71.00	5.00	5,260,872.88	\$2,239,300.00	\$50,000.00	\$363,739.00	\$2,401,796.88	\$206,037.00
All Other Non-Union Employees not listed above	4.00		482,512.50	\$280,000.00		\$42,000.00	\$135,312.50	\$25,200.00
Totals	123.00	13.00	18,149,696.00	\$9,596,300.00	\$750,000.00	\$2,542,229.00	\$4,330,000.00	\$931,167.00

Is the Local Government required to comply with N.J.S.A. 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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	22.00	\$19,955.40	\$439,018.80	24.00	\$18,738.00	\$449,712.00
Parent & Child	15.00	\$25,692.96	\$385,394.40	15.00	\$26,960.00	\$404,400.00
Employee & Spouse (or Partner)	15.00	\$40,185.78	\$602,786.70	15.00	\$42,006.00	\$630,090.00
Family	38.00	\$50,685.60	\$1,926,052.80	36.00	\$47,592.00	\$1,713,312.00
Employee Cost Sharing Contribution (enter as negative -)			(\$669,406.30)			(\$707,121.52)
Subtotal	90.00		\$2,683,846.40	90.00		\$2,490,392.48
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$19,955.40	\$0.00	0	\$18,738.00	\$0.00
Parent & Child	0	\$25,692.96	\$0.00	0	\$26,960.00	\$0.00
Employee & Spouse (or Partner)	2	\$40,185.78	\$80,371.56	2	\$42,006.00	\$84,012.00
Family	3	\$50,685.60	\$152,056.80	3	\$47,592.00	\$142,776.00
Employee Cost Sharing Contribution (enter as negative -)			(\$7,400.00)			(\$7,201.00)
Subtotal	5.00		\$225,028.36	5.00		\$219,587.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	9	\$19,955.40	\$179,598.60	9	\$18,738.00	\$168,642.00
Parent & Child	2	\$25,692.96	\$51,385.92	2	\$26,960.00	\$53,920.00
Employee & Spouse (or Partner)	4	\$40,185.78	\$160,743.12	4	\$42,006.00	\$168,024.00
Family	21	\$50,685.60	\$1,064,397.60	21	\$47,592.12	\$999,434.52
Employee Cost Sharing Contribution (enter as negative -)			(\$35,000.00)			(\$50,000.00)
Subtotal	36.00		\$1,421,125.24	36.00		\$1,340,020.52
GRAND TOTAL	131.00		\$4,330,000.00	131.00		\$4,050,000.00

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)?

NO

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

NO

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

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USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

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USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

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USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

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USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

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

Gross Debt			Deductions		Net Debt	Current Year Budget				2026 Budget	2027 Budget	All Additional Future Years' Budgets	
Local School Debt		\$13,410,000.00	\$13,410,000.00	\$0.00		Utility Fund - Principal							
Regional School Debt		\$34,936,416.18	\$34,936,416.18	\$0.00		Utility Fund - Interest							
<u>Utility Fund Debt</u>						Bond Anticipation Notes - Principal		\$79,800.00					
						Bond Anticipation Notes - Interest		\$281,992.00					
						Bonds - Principal		\$2,495,000.00	\$2,495,000.00	\$2,710,000.00	\$7,960,000.00		
						Bonds - Interest		\$622,300.00	\$536,200.00	\$450,100.00	\$1,034,700.00		
						Loans & Other Debt - Principal		\$241,972.52	\$235,776.52	\$237,026.52	\$3,290,448.63		
						Loans & Other Debt - Interest		\$77.00					
										\$0.00			
				\$0.00		Total		\$3,721,141.52	\$3,266,976.52	\$3,397,126.52	\$12,285,148.63		
<u>Municipal Purposes</u>													
Debt Authorized (BNI)		\$8,679,213.05		\$8,679,213.05		Total Principal		\$2,816,772.52	\$2,730,776.52	\$2,947,026.52	\$11,250,448.63		
Notes Outstanding		\$12,386,000.00		\$12,386,000.00		Total Interest		\$904,369.00	\$536,200.00	\$450,100.00	\$1,034,700.00		
Bonds Outstanding		\$15,660,000.00		\$15,660,000.00		% of Total Current Year Budget		<u>11.22%</u>					
Loans and Other Debt		\$3,359,786.95		\$3,359,786.95									
						Description		Debt Not Listed Above					
Total (Current Year)		\$88,431,416.18	\$48,346,416.18	\$40,085,000.00		Total Guarantees - Governmental							
						Total Guarantees - Other							
						Total Capital/Equipment Leases							
						Total Other							
						Bond Rating		Moody's	Standard & Poors	Fitch			
						Rating		A1					
Year of Last Rating		2024											
						Mark "X" if Municipality has no bond rating							
						Sheet UFB-10							
Population (2020 census)						20,784							
Per Capita Gross Debt						\$4,254.78							
Per Capita Net Debt						\$1,928.65							
3 Year Average Property Valuation						\$3,679,592,263.67							
Net Debt as % of 3 Year Average Property Valuation						1.09%							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

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]

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]