



# State of New Jersey Local Government Services

**Year:** 2016 **Municipal User Friendly Budget**

**MUNICIPALITY:** 1516 Little Egg Harbor Township - County of Ocean Introduced ▼

**Municode:** 1516 **Filename:** 1516\_fbi\_2016.xlsm

**Website:** www.leht.com

**Phone Number:** 609-296-7241

**Mailing Address:** 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
Eugene		Koburn	12/31/2016	ekoburn@leht.com

**Chief Administrative Officer**

Garrett	K.	Loesch		gloesch@leht.com
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**Chief Financial Officer**

Garrett	K.	Loesch		gloesch@leht.com
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**Municipal Clerk**

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

Kevin	P.	Frenia		kfrenia@hfacpas.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
David		Schlick	12/31/2018	dschlick@leht.com
Raymond		Gormley	12/31/2017	rgormley@leht.com
John		Kehm, Jr.	12/31/2017	jkehm@leht.com
Lisa		Stevens	12/31/2018	lstevens@leht.com





**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	N/A	N/A	N/A	N/A	N/A	Utility
08	Surplus	71.61%	\$1,231,000.00	\$1,719,000.00	\$2,950,000.00	\$2,950,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Local Revenue	-5.51%	(\$22,757.00)	\$413,322.00	\$390,565.00	\$390,565.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09	State Aid (without offsetting appropriation)	-0.01%	(\$96.00)	\$1,509,952.00	\$1,509,856.00	\$1,509,856.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Uniform Construction Code Fees	-14.22%	(\$164,156.41)	\$1,154,157.00	\$990,000.59	\$990,000.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Additional Revenue Offset by Appropriations	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10	Public and Private Revenue	-96.93%	(\$3,376,221.37)	\$3,483,178.60	\$106,957.23	\$106,957.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Other Special Items	-17.98%	(\$585,904.97)	\$3,257,846.00	\$2,671,941.03	\$2,671,941.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$56,383.00	\$56,383.00	\$56,383.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-13.31%	(\$2,262,210.57)	\$17,001,280.00	\$14,739,069.43	\$14,739,069.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Minimum Library Tax	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
54	Open Space Levy Tax	n/a	\$56,011.39	\$0.00	\$56,011.39	\$0.00	\$56,011.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Addition to Local District School Tax	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Deficit General Budget	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Total</b>	<b>-17.92%</b>	<b>(\$5,124,334.93)</b>	<b>\$28,595,118.60</b>	<b>\$23,470,783.67</b>	<b>\$23,414,772.28</b>	<b>\$56,011.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	N/A	N/A	N/A	N/A	N/A	
20	General Government	17.00	5.00	-0.48%	(\$8,517.00)	\$1,790,217.00	\$1,781,700.00	\$1,781,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	Land-Use Administration			131.54%	\$171,000.00	\$130,000.00	\$301,000.00	\$301,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22	Uniform Construction Code	13.00	1.00	-11.35%	(\$75,000.00)	\$661,000.00	\$586,000.00	\$586,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	Insurance			11.78%	\$349,226.36	\$2,963,483.00	\$3,312,709.36	\$3,312,709.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	Public Safety	62.00	14.00	9.47%	\$549,894.04	\$5,805,625.21	\$6,355,519.25	\$6,280,385.00	\$75,134.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	Public Works	23.00		-60.43%	(\$3,419,365.41)	\$5,658,188.39	\$2,238,822.98	\$2,207,000.00	\$31,822.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	Health and Human Services			-17.71%	(\$20,000.00)	\$112,900.00	\$92,900.00	\$92,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Parks and Recreation	3.00		-11.68%	(\$37,151.22)	\$318,162.61	\$281,011.39	\$225,000.00	\$0.00	\$56,011.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	Education (including Library)			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	Unclassified			13.29%	\$45,000.00	\$338,500.00	\$383,500.00	\$383,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	Utilities and Bulk Purchases			-4.72%	(\$55,000.00)	\$1,165,000.00	\$1,110,000.00	\$1,110,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32	Landfill / Solid Waste Disposal			-11.76%	(\$100,000.00)	\$850,000.00	\$750,000.00	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
35	Contingency			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
36	Statutory Expenditures			7.58%	\$151,870.00	\$2,004,666.00	\$2,156,536.00	\$2,156,536.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37	Judgements			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42	Shared Services			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	Court and Public Defender	3.00	2.00	-2.42%	(\$9,000.00)	\$371,500.00	\$362,500.00	\$362,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44	Capital			-100.00%	(\$100,000.00)	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45	Debt			1.80%	\$26,325.00	\$1,465,075.00	\$1,491,400.00	\$1,491,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46	Deferred Charges			-5.91%	(\$109,112.00)	\$1,846,306.00	\$1,737,194.00	\$1,737,194.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
48	Debt - Type 1 School District			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50	Reserve for Uncollected Taxes			-60.71%	(\$819,022.36)	\$1,349,013.05	\$529,990.69	\$529,990.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55	Surplus General Budget			n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>121.00</b>	<b>22.00</b>	<b>-12.84%</b>	<b>(\$3,458,852.59)</b>	<b>\$26,929,636.26</b>	<b>\$23,470,783.67</b>	<b>\$23,307,815.05</b>	<b>\$106,957.23</b>	<b>\$56,011.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>







**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	175,930.78	\$53,000.00		\$26,685.00	\$91,396.28	\$4,849.50
Supervisory Staff (Department Heads & Managers)	9.00		1,239,250.67	\$901,706.00	\$22,500.00	\$66,245.00	\$166,744.42	\$82,055.25
Police Officers (Including Superior Officers)	43.00	6.00	7,353,217.11	\$4,456,191.00	\$705,500.00	\$1,012,626.00	\$706,605.38	\$472,294.73
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	66.00	6.00	3,879,007.53	\$1,886,123.00	\$181,500.00	\$352,242.00	\$1,269,955.03	\$189,187.50
All Other Non-Union Employees not listed above	1.00	3.00	108,485.03	\$73,200.00		\$5,337.00	\$23,250.23	\$6,697.80
<b>Totals</b>	<b>119.00</b>	<b>20.00</b>	<b>12,755,891.12</b>	<b>\$7,370,220.00</b>	<b>\$909,500.00</b>	<b>\$1,463,135.00</b>	<b>\$2,257,951.34</b>	<b>\$755,084.78</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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	27.00	\$11,702.64	\$315,971.28	25.00	\$11,039.88	\$275,997.00
Parent & Child	14.00	\$16,806.72	\$235,294.08	13.00	\$15,862.92	\$206,217.96
Employee & Spouse (or Partner)	17.00	\$26,248.56	\$446,225.52	11.00	\$24,758.88	\$272,347.68
Family	48.00	\$29,684.28	\$1,424,845.44	46.00	\$28,012.80	\$1,288,588.80
Employee Cost Sharing Contribution (enter as negative - )			(\$320,000.00)			(\$240,000.00)
<b>Subtotal</b>	<b>106.00</b>		<b>\$2,102,336.32</b>	<b>95.00</b>		<b>\$1,803,151.44</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$11,702.64	\$11,702.64	1	\$11,039.88	\$11,039.88
Parent & Child	2	\$16,806.72	\$33,613.44	1	\$15,862.92	\$15,862.92
Employee & Spouse (or Partner)	1	\$26,248.56	\$26,248.56	2	\$24,758.88	\$49,517.76
Family	1	\$29,684.28	\$29,684.28	1	\$28,012.80	\$28,012.80
Employee Cost Sharing Contribution (enter as negative - )			(\$9,852.64)			(\$3,150.00)
<b>Subtotal</b>	<b>5.00</b>		<b>\$91,396.28</b>	<b>5.00</b>		<b>\$101,283.36</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	2	\$16,465.20	\$32,930.40	1	\$18,307.08	\$18,307.08
Parent & Child	1	\$19,985.52	\$19,985.52	1	\$18,831.72	\$18,831.72
Employee & Spouse (or Partner)	1	\$30,108.24	\$30,108.24	2	\$28,371.84	\$56,743.68
Family	6	\$35,041.44	\$210,248.64	6	\$33,019.32	\$198,115.92
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>10.00</b>		<b>\$293,272.80</b>	<b>10.00</b>		<b>\$291,998.40</b>
<b>GRAND TOTAL</b>	<b>121.00</b>		<b>\$2,487,005.40</b>	<b>110.00</b>		<b>\$2,196,433.20</b>

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net	Current Year	2017	2018	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$22,980,000.00	\$22,980,000.00	\$0.00				
Regional School Debt	\$5,778,728.90	\$5,778,728.90	\$0.00				
Utility Fund Debt							
N/A			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$3,331,629.00		\$3,331,629.00				
Notes Outstanding	\$9,674,537.00		\$9,674,537.00				
Bonds Outstanding	\$6,040,000.00	\$484,913.24	\$5,555,086.76				
Loans and Other Debt	\$578,528.00		\$578,528.00				
<b>Total (Current Year)</b>	<b>\$48,383,422.90</b>	<b>\$29,243,642.14</b>	<b>\$19,139,780.76</b>				
Population (2010 census)	20,065						
Per Capita Gross Debt	\$2,411.33						
Per Capita Net Debt	\$953.89						
3 Yr. Average Property Valuation		\$2,338,644,948.67					
Net Debt as % of 3 Year Avg Property Valuation		0.82%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$245,000.00						
Bond Anticipation Notes - Interest	\$100,300.00						
Bonds - Principal	\$830,000.00	\$840,000.00	\$845,000.00	\$3,525,000.00			
Bonds - Interest	\$184,000.00	\$162,638.00	\$140,237.00	\$292,625.00			
Loans & Other Debt - Principal	\$78,100.00	\$68,158.00	\$69,528.00	\$374,027.00			
Loans & Other Debt - Interest	\$54,000.00	\$9,896.00	\$8,526.00	\$23,688.00			
<b>Total</b>	<b>\$1,491,400.00</b>	<b>\$1,080,692.00</b>	<b>\$1,063,291.00</b>	<b>\$4,215,340.00</b>			
Total Principal	\$1,153,100.00	\$908,158.00	\$914,528.00	\$3,899,027.00			
Total Interest	\$338,300.00	\$172,534.00	\$148,763.00	\$316,313.00			
% of Total Current Year Budget	6.35%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>				
Rating	A1	AA-/Stable	N/A				
Year of Last Rating	12/2012	2014					
<b>Mark "X" if Municipality has no bond rating</b>							





**USER FRIENDLY BUDGET SECTION - Notes**

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