

Fiscal Year Start Year End Year
 2024 – 2025

Authority Budget of:
Little Egg Harbor Municipal Utilities Authority

State Filing Year 2025

For the Period: *July 1, 2024* to *June 30, 2025*

<https://lehmua.net>
Authority Web Address



Division of Local Government Services

**2025 AUTHORITY BUDGET
CERTIFICATION SECTION**

FISCAL YEAR 2025

Little Egg Harbor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: July 01, 2024 to June 30, 2025

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

2025 PREPARER'S CERTIFICATION

Little Egg Harbor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: July 01, 2024 to June 30, 2025

It is hereby certified that the Authority Budget, including the Annual Budget and the Capital Budget/Program annexed hereto, represents the members of the governing body's resolve with respect to statute in that; all estimates of revenue are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in form, and content, the budget will permit the exercise of the comptroller function within the Authority.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:	earlsuttonjr@lehmua.com
Name:	Earl F. Sutton, Jr.
Title:	Executive Director
Address:	823 Radio Road Little Egg Harbor, NJ 08087-0660
Phone Number:	609-296-1168
Fax Number:	609-296-9177
E-mail Address:	earlsuttonjr@lehmua.com

AUTHORITY INTERNET WEBSITE CERTIFICATION

Authority's Web Address:	https://lehmu.net
--------------------------	-------------------

All authorities shall maintain either an Internet website or a webpage on the municipality's or county's Internet website. The purpose of the website or webpage shall be to provide increased public access to the authority's operations and activities. N.J.S.A. 40A:5A-17.1 requires the following items to be included on the Authority's website at a minimum for public disclosure. Check the boxes below to certify the Authority's compliance with N.J.S.A. 40A:5A-17.1.

- A description of the Authority's mission and responsibilities.
- The budgets for the current fiscal year and immediately preceding two prior years.
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information *(Similar information includes items such as Revenue and Expenditure pie charts, or other types of charts, along with other information that would be useful to the public in understanding the finances/budget of the Authority).*
- The complete (all pages) annual audits (not the Audit Synopsis) for the most recent fiscal year and immediately preceding two prior years.
- The Authority's rules, regulations and official policy statements deemed relevant by the governing body of the Authority to the interests of the residents within the Authority's service area or jurisdiction.
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the Authority, setting forth the time date, location and agenda of each meeting.
- The approved minutes of each meeting of the Authority including all resolutions of the board and their committees; for at least three consecutive fiscal years.
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Authority.
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Authority.

It is hereby certified by the below authorized representative of the Authority that the Authority's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:5A-17.1 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying Compliance: Margaret DePergola
Title of Officer Certifying Compliance: Chairwoman
Signature: mdepergola@comcast.net

2025 APPROVAL CERTIFICATION

Little Egg Harbor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: July 01, 2024 to June 30, 2025

It is hereby certified that the Authority Budget, including all schedules appended hereto, are a true copy of the Annual Budget and Capital Budget/Program approved by resolution by the governing body Little Egg Harbor Municipal Utilities Authority, at an open public meeting held pursuant to N.J.A.C. 5:31-2.3, on April 9, 2024.

It is further certified that the recorded vote appearing in the resolution represents not less than a of the full membership of the governing body thereof.

Officer's Signature:	shoreman@verizon.net
Name:	Kenneth Miller
Title:	Secretary
Address:	823 Radio Road Little Egg Harbor, NJ 08087-0660
Phone Number:	609-296-1168
Fax Number:	609-296-9177
E-mail Address:	shoreman@verizon.net

2025 ADOPTION CERTIFICATION

Little Egg Harbor Municipal Utilities Authority

AUTHORITY BUDGET

FISCAL YEAR: July 01, 2024 to June 30, 2025

It is hereby certified that the Authority Budget and Capital Budget/Program annexed hereto is a true copy of the Budget adopted by the governing body of the Little Egg Harbor Municipal Utilities Authority, pursuant to N.J.A.C 5:31-2.3, on May 14, 2024.

Officer's Signature:	shoreman@verizon.net		
Name:	Kenneth Miller		
Title:	Secretary		
Address:	823 Radio Road Little Egg Harbor, NJ 08087-0660		
Phone Number:	609-296-1168	Fax:	609-296-9177
E-mail address:	shoreman@verizon.net		

2025 ADOPTED BUDGET RESOLUTION

Little Egg Harbor Municipal Utilities Authority

FISCAL YEAR: July 01, 2024 to June 30, 2025

WHEREAS, the Annual Budget and Capital Budget/Program for the Little Egg Harbor Municipal Utilities Authority for the fiscal beginning July 01, 2024 and ending June 30, 2025 has been presented for adoption before the governing body of the Little Egg Harbor Municipal Utilities Authority at its open public meeting of May 14, 2024; and

WHEREAS, the Annual Budget and Capital Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the Annual Budget presented for adoption reflects Total Revenues of \$8,725,728.00, Total Appropriations, including any Accumulated Deficit, if any, of \$8,725,728.00, and Total Unrestricted Net Position utilized of \$0.00; and

WHEREAS, the Capital Budget as presented for adoption reflect Total Capital Appropriations of \$18,324,000.00 and Total Unrestricted Net Position Utilized of \$0.00; and

NOW, THEREFORE BE IT RESOLVED, by the governing body of the Little Egg Harbor Municipal Utilities Authority at an open public meeting held on May 14, 2024 that the Annual Budget and Capital Budget/Program of the Little Egg Harbor Municipal Utilities Authority for the fiscal year beginning July 01, 2024 and ending June 30, 2025 is hereby adopted and shall constitute appropriations for the purposes stated; and

BE IT FURTHER RESOLVED, that the Annual Budget and Capital Budget/Program as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services.

shoreman@verizon.net
(Secretary's Signature)

May 14, 2024
(Date)

Governing Body Recorded Vote

Member	Aye	Nay	Abstain	Absent
Margaret DePergola	√			
Joseph P. Koptic				
Kenneth Miller	√			
Marie Skelly	√			
Peter Cicco	√			
Christopher Filiciello				
Kenneth Maxwell	√			

**2025 AUTHORITY BUDGET
NARRATIVE AND INFORMATION SECTION**

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Little Egg Harbor Municipal Utilities Authority

FISCAL YEAR: July 01, 2024 to June 30, 2025

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. Complete a brief statement on the Fiscal Year 2025 proposed Annual Budget and make comparison to the Fiscal Year 2024 adopted budget for each Revenues and Appropriations. Explain any variances over +/-10% (as shown on budget pages F-2 and F-4) for each individual revenue and appropriation line item. Explanations of variances should include a description of the reason for the increase or decrease in the budgeted line item, not just an indication of the amount and percent of change. Upload any supporting documentation that will help explain the reason for the increase or decrease in the budgeted line item.

After many hours of deliberation, and careful analysis of all available data, the Commissioners of the Authority believe the accompanying budget accurately reflects the revenues and expenditures for the fiscal year July 1, 2024 to June 30, 2025. The detailed budget is considered necessary for the sound water and sewer operations of the Little Egg Harbor Municipal Utilities Authority.

The number of new connections is expected to increase by 20 units. The water and sewer service charges will increase as is set forth in item #6 of Sheet N-1 (3). Other operating and sundry revenues are expected to decrease by 12.1% and 51.5% respectively. Rising interest rates account for the anticipated increase in income from funds invested.

Administrative personnel costs increased by 4.3% while COPS personnel costs increased by 16.1% as a result of staffing considerations and contractual obligations. Administrative other expenses only increased by 1.0% while COPS other expenses decreased by 5.2%. Decreases in chemicals, supplies and capital outlay all contributed to the overall decrease in COPS other expenses.

The business/commercial service charges are anticipated to decrease by 18.7%. Based on actual revenues realized in the prior year being less than that which was anticipated, it was felt that a more conservative estimate should be used when anticipating for the 2024-25 budget.

2. Describe the state of the local/regional economy and how it may impact the proposed Annual Budget, including the planned Capital Program.

Inflation of 3% is factored into the proposed budget with consideration given to where reductions in certain line items could be made. With respect to the planned capital program, although 5.5% less is budgeted for capital outlay, the project costs are significantly higher than previously anticipated resulting in the Authority making the decision to plan I-Bank projects every other year rather than annually. The planned capital program will not affect the proposed budget but will have an impact on future budgets in-so-far-as when the projects go to permanent financing, debt service will be due on the new loans. I-Bank projects are planned for budget years 2025 and 2026 with the remaining projects anticipated for budget years 2028 and 2030.

3. Describe the reasons for utilizing Unrestricted Net Position in the proposed Annual Budget (i.e. rate stabilization, debt service reduction, to balance the budget, etc.) If the Authority's budget anticipated a use of Unrestricted Net Position, this question must be answered.

The Authority will not utilize any Net Position in the proposed water and sewer budgets.

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Little Egg Harbor Municipal Utilities Authority

FISCAL YEAR: July 01, 2024 to June 30, 2025

Answer all questions below using the space provided. Do not attach answers as a separate document.

4. Identify any sources of funds transferred to the County/Municipality as a budget subsidy or shared service payments, **pilot** payments, or other types of contracts or agreements. (Example - To provide police services to the Authority, etc. and explain the reason for the transfer (i.e. to balance the County/Municipal Budget, etc.)

No funds are to be transferred to the County/Municipality during this budget cycle.

5. The proposed budget must not reflect an anticipated deficit from 2024 operations. If there exists an accumulated deficit from prior year's budgets (and funding is included in the proposed budget as a result of a prior year deficit) explain the funding plan to eliminate said deficit (N.J.S.A. 40A:5A-12). If the Authority has a net deficit reported in its most recent audit, it must provide a deficit reduction plan in response to this question.

Any prior year deficits reflected on Sheet F-8 are the result of Investment in Capital Assets Net of Depreciation, Net Position Restricted for Current and Future Debt Service and the Restricted Net Position for Renewal and Replacements. These are offset to a large extent by book entries made for Pension and Other Post Employment Benefits as required by GASB's 68 and 75. Any remaining deficits will be funded through the rate structure proposed in future budgets.

(Prepare a response to deficits in most recent audit report pertaining to Deficits to Unrestricted Net Position caused by recording Pension and Post-Employment Benefits liabilities as required by GASB 68 and GASB 75) and similar types of deficits in the audit report. How would these deficits be funded?

2025 AUTHORITY BUDGET MESSAGE & ANALYSIS

Little Egg Harbor Municipal Utilities Authority

FISCAL YEAR: July 01, 2024 to June 30, 2025

Answer the question below using the space provided.

6. Attach in FAST a schedule of the Authority's existing rate structure (connection fees, parking fees, service charges, etc.) **if it has been changed since the prior year budget submission** and a schedule of the proposed rate structure for the upcoming fiscal year. Explain any proposed changes in the rate structure and attach the resolution approving the change in rate structure, if applicable. (If no changes to fees or rates, indicate answer as "**Rates Are Staying The Same**").

The existing rate structure has been uploaded to the FAST Portal. The proposed rate structure for the year July 1, 2024 - June 30, 2025 has also been uploaded. The base water rate in the proposed budget is increasing by \$3.00 per quarter from the amount charged in the prior years' budget. The base sewer rate will also increase by \$3.00 per quarter.

Water connection fees and sewer connection fees will remain flat (no Increase). However, an additional 20 units are anticipated over the prior year's anticipated number of connections.

Water connection fees will remain at \$3,100.00. Sewer connection fees will remain at \$1,750.00.

A rate hearing will be held on May 8th. Once the rate hearing has concluded, the governing body will move the resolution to adopt the revised rate schedule at the May 14th meeting prior to the adoption of the budget. Once the revised rate schedule is adopted, and the Division has given their approval, the resolution to adopt the budget will be moved and voted on at the meeting of Mat 14th.

AUTHORITY CONTACT INFORMATION

FISCAL YEAR 2025

Please complete the following information regarding this Authority. All information requested below must be completed.

Name of Authority:	Little Egg Harbor Municipal Utilities Authority		
<i>Federal ID Number:</i>	22-1993894		
<i>Address:</i>	823 Radio Road		
	PO Box 660		
<i>City, State, Zip:</i>	Little Egg Harbor	NJ	08087-0660
<i>Phone: (ext.)</i>	609-269-1168	<i>Fax:</i>	609-296-9177

Preparer's Name:	Earl F. Sutton, Jr.		
<i>Preparer's Address:</i>	823 Radio Road		
<i>City, State, Zip:</i>	Little Egg Harbor	NJ	08087-0660
<i>Phone: (ext.)</i>	609-269-1168	<i>Fax:</i>	609-296-9177
<i>E-mail:</i>	earlsuttonjr@lehdua.com		

Chief Executive Officer*	Earl F. Sutton, Jr.		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	609-269-1168	<i>Fax:</i>	609-296-9177
<i>E-mail:</i>	earlsuttonjr@lehdua.com		

Chief Financial Officer*	Earl F. Sutton, Jr.		
<i>*Or person who performs these functions under another title.</i>			
<i>Phone: (ext.)</i>	609-269-1168	<i>Fax:</i>	609-296-9177
<i>E-mail:</i>	earlsuttonjr@lehdua.com		

Name of Auditor:	Brian K. Logan		
<i>Name of Firm:</i>	Suplee, Clooney & Company		
<i>Address:</i>	308 East Broad Street		
<i>City, State, Zip:</i>	Westfield	NJ	07090
<i>Phone: (ext.)</i>	908-789-9300	<i>Fax:</i>	908-789-8535
<i>E-mail:</i>	blogan@scnco.com		

AUTHORITY INFORMATIONAL QUESTIONNAIRE

Little Egg Harbor Municipal Utilities Authority

FISCAL YEAR: July 01, 2024 to June 30, 2025

1. Provide the number of individuals employed as reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statement:

31

2. Provide the amount of total salaries and wages reported on the Authority's most recent Form W-3, Transmittal of Wage, and Tax Statements:

\$ 2,072,940.35

3. Provide the number of regular voting members of the governing body:

5

(5 or 7 per State statute, possibly more for regional authorities)

4. Provide the number of alternate voting members of the governing body:

2

(Maximum is 2)

5. **Regional Authorities Only** - Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Authority file the form as required?

Yes

Check to see if individuals filed their FDS on the FDS webpage: <https://www.nj.gov/dca/divisions/dlgs/resources/fds.html>.

If "no", provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.

6. Does the Authority have any amounts receivable from current or former commissioners, officers, key employees, or the highest compensated employee?

No

If "yes", provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the Authority.

7. Was the Authority a party to a business transaction with one of the following parties:

a. A current or former commissioner, officer, key employee, or highest compensated employee?

No

b. A family member of a current or former commissioner, officer, key employee, or highest compensated employee?

No

c. An entity of which a current or former commissioner, officer, key employee, or highest compensated employee (or family member thereof) was an officer or direct or indirect owner?

No

If the answer to any of the above is "yes", provide a description of the transaction including the name of the commissioner, officer, key employee, or highest compensated employee (or family member thereof) of the Authority; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.

8. Did the Authority during the most recent fiscal year pay premiums, directly or indirectly, on a personal benefit contract*?

No

**A personal benefit contract is generally any life insurance, annuity, or endowment contract that benefits, directly or indirectly, the transferor, a member of the transferor's family, or any other person designated by the transferor.*

If "yes", provide a description of the arrangement, the premiums paid, and indicate the beneficiary of the contract.

9. Explain the Authority's process for determining compensation for all persons listed on Page N-4. Include whether the Authority's process includes any of the following: 1) review and approval by the commissioners or a committee thereof; 2) study or survey of compensation data for comparable positions in similarly sized entities; 3) annual or periodic performance evaluation; 4) independent compensation consultant; and/or 5) written employment contract. Attach a narrative of your Authority's procedures for all individuals listed on Page N-4 (2 of 2).

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Little Egg Harbor Municipal Utilities Authority

FISCAL YEAR: July 01, 2024 to June 30, 2025

10. Did the Authority pay for meals or catering during the current fiscal year? No

If "yes", provide a detailed list of all meals and/or catering invoices for the current fiscal year and provide an explanation for each expenditure listed.

11. Did the Authority pay for travel expenses for any employee of individual listed on Page N-4? Yes

If "yes", provide a detailed list of all travel expenses for the current fiscal year and provide an explanation for each expenditure listed.

12. Did the Authority provide any of the following to or for a person listed on Page N-4 or any other employee of the Authority?

- | | |
|---|-----|
| a. First class or charter travel | No |
| b. Travel for companions | No |
| c. Tax indemnification and gross-up payments | No |
| d. Discretionary spending account | No |
| e. Housing allowance or residence for personal use | No |
| f. Payments for business use of personal residence | No |
| g. Vehicle/auto allowance or vehicle for personal use | Yes |
| h. Health or social club dues or initiation fees | No |
| i. Personal services (i.e. maid, chauffeur, chef) | No |

If the answer to any of the above is "yes", provide a description of the transaction including the name and position of the individual and the amount expended.

13. Did the Authority follow a written policy regarding payment or reimbursement for expenses incurred by employees and/or commissioners during the course of Authority business and does that policy require substantiation of expenses through receipts or invoices prior to reimbursement?

Yes

If "no", attach an explanation of the Authority's process for reimbursing employees and commissioners for expenses. (If your authority does not allow for reimbursements, indicate that in answer).

14. Did the Authority make any payments to current or former commissioners or employees for severance or termination?

If "yes", provide explanation, including amount paid. No

15. Did the Authority make payments to current or former commissioners or employees that were contingent upon the performance of the Authority or that were considered discretionary bonuses? No

If "yes", provide explanation including amount paid.

16. Did the Authority receive any notices from the Department of Environmental Protection or any other entity regarding maintenance or repairs required to the Authority's systems to bring them into compliance with current regulations and standards that it has not yet taken action to remediate? No

If "yes", provide explanation as to why the Authority has not yet undertaken the required maintenance or repairs and describe the Authority's plan to address the conditions identified.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Little Egg Harbor Municipal Utilities Authority

FISCAL YEAR: July 01, 2024 to June 30, 2025

17. Did the Authority receive any notices of fines or assessments from the Department of Environmental Protection or any other entity due to noncompliance with current regulations (i.e. sewer overflow, etc.)?

If "yes", provide description of the event or condition that resulted in the fine/assessment and indicate the amount of the fine/assessment.

AUTHORITY INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Little Egg Harbor Municipal Utilities Authority

FISCAL YEAR: July 01, 2024 to June 30, 2025

Use the space below to provide clarification for any Questionnaire responses.

9. The Authority employs an Executive Director, Superintendent/Licensed Operator, Executive Secretary/QPA, Chief Technology Coordinator and Project Manager as reported on page N-4 of the Highest Compensated Employees Form. All employees mentioned, have their own written five (5) year employment contracts with the Authority (see attached). At the time of the contract renewal, the Authority's Personnel Committee meets and reviews the contract and performance and makes a recommendation to the Board of Commissioners. The Board then votes at the Authority's regular meeting on the contract. If approved, a resolution is passed and the contracts are executed accordingly.

12. The Authority provides vehicle allowance for the Executive Director and Superintendent as follows:

Executive Director - Earl F. Sutton, Jr. - Annual Amount of \$780.00

Superintendent - Michael S. DiFrancia - Annual Amount of \$780.00

13. The Authority has a written reimbursement policy for expenses incurred during the course of Authority business. Per page N-3, question 11, the Authority sent the Superintendent and Chief Technology Coordinator to the Annual Sensus Conference in Orlando, FL from November 5, 2023 through November 8, 2023.

Expenses are as follows:

Airfare round trip \$	607.50
Lodging	\$2,910.00

**AUTHORITY SCHEDULE OF COMMISSIONERS, OFFICERS, KEY EMPLOYEES
HIGHEST COMPENSATED EMPLOYEES AND INDEPENDENT CONTRACTORS**

Little Egg Harbor Municipal Utilities Authority

FISCAL YEAR: July 01, 2024 to June 30, 2025

Complete the attached table for all persons required to be listed per #1-4 below.

- 1) List all of the Authority's current commissioners and officers and amount of compensation from the Authority as defined below. Enter zero if no compensation was paid.
- 2) List all of the Authority's key employees and highest compensated employees other than a commissioner or officer as defined below and amount of compensation from the Authority.
- 3) List all of the Authority's former officers, key employees, and highest compensated employees who received more than \$100,000 in reportable compensation from the Authority during the most recent fiscal year completed.
- 4) List all of the Authority's former commissioners who received more than \$10,000 in reportable compensation from the Authority during the most recent fiscal year completed.

Commissioner: A member of the governing body of the authority with voting rights. Include alternates for the purposes of this schedule.

Officer: A person elected or appointed to manage the authority's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the authority's top management official and top financial officer as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Key Employee: An employee or independent contractor of the authority (other than a commissioner or officer) who meets

- a) The individual received reportable compensation from the authority and other public entities in excess of \$150,000 for the most recent fiscal year completed; and
- b) The individual has responsibilities or influence over the authority as a whole or has power to control or determine 10% or more of the authority's capital expenditures or operating budget.

Highest Compensated Employee: One of the five highest compensated employees or independent contractors of the authority other than current commissioners, officers, or key employees whose aggregate reportable compensation from the authority and other public entities is greater than \$100,000 for the most recent fiscal year completed.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal, and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Authority's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable Compensation (Use the most recent W-2 available): The aggregate compensation that is reported (or required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the most recent calendar year ended 60 days before the start of the proposed budget year.

**Little Egg Harbor Municipal Utilities Authority
For the Period July 01, 2024 to June 30, 2025**

Name	Title	Average Hours per Week Dedicated to Position	Position					Reportable Compensation from Authority (W-2/ 1099)			Estimated amount of other compensation from the Authority (health benefits, pension, etc.)	Total Compensation from Authority
			Commissioner	Officer	Key Employee	Highest Compensated	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1 Margaret DePergola	Chairwoman	Varies	X	X				\$ 5,000.00			\$ 15,396.00	\$ 20,396.00
2 Joseph P. Koptic	Vice-Chairman	Varies	X	X				\$ 4,750.00			\$ 30,811.56	\$ 35,561.56
3 Kenneth Miller	Secretary	Varies	X	X				\$ 4,500.00				\$ 4,500.00
4 Marie Skelly	Treasurer	Varies	X	X				\$ 4,500.00				\$ 4,500.00
5 Peter Cicco	Commissioner	Varies	X					\$ 4,500.00				\$ 4,500.00
6 Christopher Filiciello	Commissioner	Varies	X					\$ 4,500.00				\$ 4,500.00
7 Kenneth Maxwell	Commissioner	Varies	X					\$ 4,500.00				\$ 4,500.00
8 Earl F. Sutton, Jr.	Executive Director	40+				X		\$ 199,093.44		\$ 780.00	\$ 59,817.32	\$ 259,690.76
9 Michael S. DiFrancia	Superintendent	40+				X		\$ 202,735.52		\$ 780.00	\$ 57,745.52	\$ 261,261.04
10 Nicole M. Princiotti	Exec. Secretary/QPA	40+				X		\$ 135,064.80			\$ 27,244.24	\$ 162,309.04
11 Vincent Johnson	Chief Tech Coordinator	40+				X		\$ 132,612.48			\$ 30,844.24	\$ 163,456.72
12 John Mulvihill	Project Manager	40+				X		\$ 129,960.48			\$ 21,244.24	\$ 151,204.72
13												\$ -
14												\$ -
15												\$ -
16												\$ -
17												\$ -
18												\$ -
19												\$ -
20												\$ -
21												\$ -
22												\$ -
23												\$ -
24												\$ -
25												\$ -
26												\$ -
27												\$ -
28												\$ -
29												\$ -
30												\$ -
31												\$ -
32												\$ -
33												\$ -
34												\$ -
35												\$ -
Total:								\$ 831,716.72	\$ -	\$ 1,560.00	\$ 243,103.12	\$ 1,076,379.84

Schedule of Health Benefits - Detailed Cost Analysis

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

If no health benefits, check this box:

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	3	14,749.32	44,247.96	2	13,706.88	27,413.76	16,834.20	61.4%
Parent & Child	4	26,401.20	105,604.80	5	24,535.44	122,677.20	(17,072.40)	-13.9%
Employee & Spouse (or Partner)	2	29,498.64	58,997.28	3	27,413.88	82,241.64	(23,244.36)	-28.3%
Family	3	41,150.02	123,450.06	4	38,242.32	152,969.28	(29,519.22)	-19.3%
Employee Cost Sharing Contribution (enter as negative -)			(45,393.72)			(51,503.96)	6,110.24	-11.9%
Subtotal	12		286,906.38	14		333,797.92	(46,891.54)	-14.0%
Commissioners - Health Benefits - Annual Cost								
Single Coverage	1	15,396.00	15,396	1	13,706.88	13,706.88	1,689.12	12.3%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	1	30,811.56	30,812	1	27,413.88	27,413.88	3,397.68	12.4%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal	2		46,208	2		41,120.76	5,086.80	12.4%
Retirees - Health Benefits - Annual Cost								
Single Coverage	3	411.02	1,233.06	2	4,400.16	8,800.32	(7,567.26)	-86.0%
Parent & Child			-			-	-	
Employee & Spouse (or Partner)	6	1,509.18	9,055.08	6	18,768.08	112,608.48	(103,553.40)	-92.0%
Family			-			-	-	
Employee Cost Sharing Contribution (enter as negative -)							-	
Subtotal	9		10,288.14	8		121,408.80	(111,120.66)	-91.5%
GRAND TOTAL	23		343,402.08	24		496,327.48	(152,925.40)	-30.8%

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

**Little Egg Harbor Municipal Utilities Authority
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Resolution	Individual Employment Agreement
TOTALS (ALL PAGES)	164.00	\$40,400.95	363.00	\$121,677.00	-	\$0.00	-	\$0.00	-	\$0.00			
Total Funds Reserved per Most Recently Completed Audit:					Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:								
Total Funds Appropriated in Current Budget:					Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:								

Schedule of Shared Service Agreements

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

If no shared services, check this box:

Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services.

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority

Schedule of Shared Service Agreements (Cont.)

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

Enter the shared service agreements that the Authority currently engages in and identify the amount that is received/paid for those services.

Name of Entity Providing Service	Name of Entity Receiving Service	Type of Shared Service Provided	Comments (Enter more specifics if needed)	Agreement Effective Date	Agreement End Date	Amount to be Received by/ Paid from Authority

**2025 AUTHORITY BUDGET
FINANCIAL SCHEDULES SECTION**

SUMMARY

Little Egg Harbor Municipal Utilities Authority
For the Period: July 01, 2024 to June 30, 2025

	FY 2025 Proposed Budget						FY 2024 Adopted Budget	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>	
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Total All Operations	All Operations	
REVENUES										
Total Operating Revenues	\$ 3,864,288	\$ 4,693,440	\$ -	\$ -	\$ -	\$ -	\$ 8,557,728	\$ 8,497,684	\$ 60,044	0.7%
Total Non-Operating Revenues	85,000	83,000	-	-	-	-	168,000	144,318	23,682	16.4%
Total Anticipated Revenues	3,949,288	4,776,440	-	-	-	-	8,725,728	8,642,002	83,726	1.0%
APPROPRIATIONS										
Total Administration	1,426,210	1,390,210	-	-	-	-	2,816,420	2,745,880	70,540	2.6%
Total Cost of Providing Services	2,171,027	3,234,841	-	-	-	-	5,405,868	5,393,593	12,275	0.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	254,422	115,289	-	-	-	-	369,711	364,484	5,227	1.4%
Total Operating Appropriations	3,851,659	4,740,340	-	-	-	-	8,591,999	8,503,957	88,042	1.0%
Total Interest Payments on Debt	97,629	36,100	-	-	-	-	133,729	138,045	(4,316)	-3.1%
Total Other Non-Operating Appropriations	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Non-Operating Appropriations	97,629	36,100	-	-	-	-	133,729	138,045	(4,316)	-3.1%
Accumulated Deficit	-	-	-	-	-	-	-	-	-	#DIV/0!
Total Appropriations and Accumulated Deficit	3,949,288	4,776,440	-	-	-	-	8,725,728	8,642,002	83,726	1.0%
Less: Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	-	#DIV/0!
Net Total Appropriations	3,949,288	4,776,440	-	-	-	-	8,725,728	8,642,002	83,726	1.0%
ANTICIPATED SURPLUS (DEFICIT)	\$ (0)	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ 0	-38.5%

Revenue Schedule

Little Egg Harbor Municipal Utilities Authority
For the Period: July 01, 2024 to June 30, 2025

	FY 2025 Proposed Budget						Total All	FY 2024	\$ Increase	% Increase
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Operations	Adopted	Proposed vs. Adopted	Proposed vs. Adopted
OPERATING REVENUES										
<i>Service Charges</i>										
Residential	3,187,625	4,128,616					\$ 7,316,241	\$ 7,168,733	\$ 147,508	2.1%
Business/Commercial	342,413	408,324					750,737	922,951	(172,214)	-18.7%
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Service Charges	3,530,038	4,536,940					8,066,978	8,091,684	(24,706)	-0.3%
<i>Connection Fees</i>										
Residential	279,000	122,500					401,500	304,500	97,000	31.9%
Business/Commercial							-	-	-	#DIV/0!
Industrial							-	-	-	#DIV/0!
Intergovernmental							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Connection Fees	279,000	122,500					401,500	304,500	97,000	31.9%
<i>Parking Fees</i>										
Meters							-	-	-	#DIV/0!
Permits							-	-	-	#DIV/0!
Fines/Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Parking Fees	-	-					-	-	-	#DIV/0!
<i>Other Operating Revenues (List)</i>										
Delinquent Interest Charges	26,000	34,000					60,000	70,000	(10,000)	-14.3%
Meter Fees	29,250						29,250	31,500	(2,250)	-7.1%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Revenue	55,250	34,000					89,250	101,500	(12,250)	-12.1%
Total Operating Revenues	3,864,288	4,693,440					8,557,728	8,497,684	60,044	0.7%
NON-OPERATING REVENUES										
<i>Other Non-Operating Revenues (List)</i>										
Sundry	25,000	23,000					48,000	99,000	(51,000)	-51.5%
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
							-	-	-	#DIV/0!
Total Other Non-Operating Revenue	25,000	23,000					48,000	99,000	(51,000)	-51.5%
<i>Interest on Investments & Deposits (List)</i>										
Interest Earned	60,000	60,000					120,000	45,318	74,682	164.8%
Penalties							-	-	-	#DIV/0!
Other							-	-	-	#DIV/0!
Total Interest	60,000	60,000					120,000	45,318	74,682	164.8%
Total Non-Operating Revenues	85,000	83,000					168,000	144,318	23,682	16.4%
TOTAL ANTICIPATED REVENUES	\$ 3,949,288	\$ 4,776,440	\$ -	\$ -	\$ -	\$ -	\$ 8,725,728	\$ 8,642,002	\$ 83,726	1.0%

Prior Year Adopted Revenue Schedule

Little Egg Harbor Municipal Utilities Authority

FY 2024 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING REVENUES							
<i>Service Charges</i>							
Residential	3,110,392	4,058,341					\$ 7,168,733
Business/Commercial	477,052	445,899					922,951
Industrial							-
Intergovernmental							-
Other							-
Total Service Charges	3,587,444	4,504,240	-	-	-	-	8,091,684
<i>Connection Fees</i>							
Residential	217,000	87,500					304,500
Business/Commercial							-
Industrial							-
Intergovernmental							-
Other							-
Total Connection Fees	217,000	87,500	-	-	-	-	304,500
<i>Parking Fees</i>							
Meters							-
Permits							-
Fines/Penalties							-
Other							-
Total Parking Fees	-	-	-	-	-	-	-
<i>Other Operating Revenues (List)</i>							
Delinquent Interest Charges	32,000	38,000					70,000
Meter Fees	31,500						31,500
							-
							-
							-
							-
							-
							-
							-
							-
Total Other Revenue	63,500	38,000	-	-	-	-	101,500
Total Operating Revenues	3,867,944	4,629,740	-	-	-	-	8,497,684
NON-OPERATING REVENUES							
<i>Other Non-Operating Revenues (List)</i>							
Sundry	50,000	49,000					99,000
							-
							-
							-
							-
Total Other Non-Operating Revenues	50,000	49,000	-	-	-	-	99,000
<i>Interest on Investments & Deposits</i>							
Interest Earned	22,654	22,664					45,318
Penalties							-
Other							-
Total Interest	22,654	22,664	-	-	-	-	45,318
Total Non-Operating Revenues	72,654	71,664	-	-	-	-	144,318
TOTAL ANTICIPATED REVENUES	\$ 3,940,598	\$ 4,701,404	\$ -	\$ -	\$ -	\$ -	\$ 8,642,002

Appropriations Schedule

Little Egg Harbor Municipal Utilities Authority
For the Period: July 01, 2024 to June 30, 2025

	FY 2025 Proposed Budget						FY 2024	\$ Increase	% Increase
							Adopted Budget	(Decrease)	(Decrease)
	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations	Proposed vs. Adopted	Proposed vs. Adopted
OPERATING APPROPRIATIONS									
<i>Administration - Personnel</i>									
Salary & Wages	\$ 627,850	\$ 627,850				\$ 1,255,700	\$ 1,192,800	\$ 62,900	5.3%
Fringe Benefits	135,360	135,360				270,720	271,080	(360)	-0.1%
Total Administration - Personnel	763,210	763,210	-	-	-	1,526,420	1,463,880	62,540	4.3%
<i>Administration - Other (List)</i>									
Other Expenses per Attached List	663,000	627,000				1,290,000	1,282,000	8,000	0.6%
Miscellaneous Administration*						-	-	-	#DIV/0!
Total Administration - Other	663,000	627,000	-	-	-	1,290,000	1,282,000	8,000	0.6%
Total Administration	1,426,210	1,390,210	-	-	-	2,816,420	2,745,880	70,540	2.6%
<i>Cost of Providing Services - Personnel</i>									
Salary & Wages	654,650	654,650				1,309,300	1,117,200	192,100	17.2%
Fringe Benefits	141,140	141,140				282,280	253,920	28,360	11.2%
Total COPS - Personnel	795,790	795,790	-	-	-	1,591,580	1,371,120	220,460	16.1%
<i>Cost of Providing Services - Other (List)</i>									
Other Expenses per Attached List	1,375,237	2,439,051				3,814,288	4,022,473	(208,185)	-5.2%
Miscellaneous COPS*						-	-	-	#DIV/0!
Total COPS - Other	1,375,237	2,439,051	-	-	-	3,814,288	4,022,473	(208,185)	-5.2%
Total Cost of Providing Services	2,171,027	3,234,841	-	-	-	5,405,868	5,393,593	12,275	0.2%
Total Principal Payments on Debt Service in Lieu of Depreciation	254,422	115,289	-	-	-	369,711	364,484	5,227	1.4%
Total Operating Appropriations	3,851,659	4,740,340	-	-	-	8,591,999	8,503,957	88,042	1.0%
NON-OPERATING APPROPRIATIONS									
Total Interest Payments on Debt Operations & Maintenance Reserve	97,629	36,100	-	-	-	133,729	138,045	(4,316)	-3.1%
Renewal & Replacement Reserve						-	-	-	#DIV/0!
Municipality/County Appropriation						-	-	-	#DIV/0!
Other Reserves						-	-	-	#DIV/0!
Total Non-Operating Appropriations	97,629	36,100	-	-	-	133,729	138,045	(4,316)	-3.1%
TOTAL APPROPRIATIONS	3,949,288	4,776,440	-	-	-	8,725,728	8,642,002	83,726	1.0%
ACCUMULATED DEFICIT						-	-	-	#DIV/0!
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	3,949,288	4,776,440	-	-	-	8,725,728	8,642,002	83,726	1.0%
UNRESTRICTED NET POSITION UTILIZED									
Municipality/County Appropriation	-	-	-	-	-	-	-	-	#DIV/0!
Other						-	-	-	#DIV/0!
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-	-	#DIV/0!
TOTAL NET APPROPRIATIONS	\$ 3,949,288	\$ 4,776,440	\$ -	\$ -	\$ -	\$ 8,725,728	\$ 8,642,002	\$ 83,726	1.0%

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations \$ 192,582.95 \$ 237,017.01 \$ - \$ - \$ - \$ - \$ 429,599.96

AUTHORITY PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

Use the space below to provide further detail of any Appropriations listed on "F-4 Appropriations (Proposed)"

<i>Line Item:</i>	<i>Water</i>	<i>Sewer</i>	<i>Operation #3</i>	<i>Operation #4</i>	<i>Operation #5</i>	<i>Operation #6</i>
Administration:						
Office Costs/Supplies	25,000.00	25,000.00				
Licenses and Taxes	44,000.00	11,000.00				
Insurance	415,000.00	415,000.00				
Legal	20,000.00	20,000.00				
Engineering	45,000.00	45,000.00				
Accounting	22,500.00	22,500.00				
Trustee	2,500.00	2,500.00				
Telephone	19,500.00	19,500.00				
Advertising	12,500.00	12,500.00				
Dues and Publications	2,500.00	2,500.00				
Repairs and Maintenance	15,000.00	15,000.00				
Computer Equipment	17,500.00	17,500.00				
Computer Consultant	2,500.00	2,500.00				
Equipment Rental	500.00	500.00				
Contracted Services	10,000.00	10,000.00				
Sundry	9,000.00	6,000.00				
Total Administration	663,000.00	627,000.00				
Cost of Providing Service:						
OCUA	-	2,100,000.00				
Chemicals	144,000.00	36,000.00				
Supplies	50,000.00	75,000.00				
Laboratory Tests	50,000.00	-				
Vehicle Costs	50,000.00	50,000.00				
Repairs and Maintenance	50,000.00	50,000.00				
Uniforms	8,000.00	8,000.00				
Light, Power and Gas	260,000.00	65,000.00				
Equipment Rental	500.00	500.00				
Consultants and Training	1,000.00	1,000.00				
Other	900.00	600.00				
Meters	20,000.00					
Capital Improvement	740,837.00	52,951.00				
Total Cost of Providing Service	1,375,237.00	2,439,051.00				

Prior Year Adopted Appropriations Schedule

Little Egg Harbor Municipal Utilities Authority

FY 2024 Adopted Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
OPERATING APPROPRIATIONS							
<i>Administration - Personnel</i>							
Salary & Wages	\$ 596,400	\$ 596,400					\$ 1,192,800
Fringe Benefits	135,540	135,540					271,080
Total Administration - Personnel	731,940	731,940	-	-	-	-	1,463,880
<i>Administration - Other (List)</i>							
Other Expenses per Attached List	659,000	623,000					1,282,000
Miscellaneous Administration*							-
Total Administration - Other	659,000	623,000	-	-	-	-	1,282,000
Total Administration	1,390,940	1,354,940	-	-	-	-	2,745,880
<i>Cost of Providing Services - Personnel</i>							
Salary & Wages	558,600	558,600					1,117,200
Fringe Benefits	126,960	126,960					253,920
Total COPS - Personnel	685,560	685,560	-	-	-	-	1,371,120
<i>Cost of Providing Services - Other (List)</i>							
Other Expenses per Attached List	1,509,333	2,513,140					4,022,473
Miscellaneous COPS*							-
Total COPS - Other	1,509,333	2,513,140	-	-	-	-	4,022,473
Total Cost of Providing Services	2,194,893	3,198,700	-	-	-	-	5,393,593
Total Principal Payments on Debt Service in Lieu of Depreciation	254,195	110,289	-	-	-	-	364,484
Total Operating Appropriations	3,840,028	4,663,929	-	-	-	-	8,503,957
NON-OPERATING APPROPRIATIONS							
Total Interest Payments on Debt	100,570	37,475					138,045
Operations & Maintenance Reserve							-
Renewal & Replacement Reserve							-
Municipality/County Appropriation							-
Other Reserves							-
Total Non-Operating Appropriations	100,570	37,475	-	-	-	-	138,045
TOTAL APPROPRIATIONS	3,940,598	4,701,404	-	-	-	-	8,642,002
ACCUMULATED DEFICIT							-
TOTAL APPROPRIATIONS & ACCUMULATED DEFICIT	3,940,598	4,701,404	-	-	-	-	8,642,002
UNRESTRICTED NET POSITION UTILIZED							
Municipality/County Appropriation	-	-					-
Other							-
Total Unrestricted Net Position Utilized	-	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	\$ 3,940,598	\$ 4,701,404	\$ -	\$ -	\$ -	\$ -	\$ 8,642,002

* Miscellaneous line items may not exceed 5% of total operating appropriations shown below. If amount in miscellaneous is greater than the amount shown below, then the line item must be itemized above.

5% of Total Operating Appropriations	\$ 192,001.39	\$ 233,196.46	\$ -	\$ -	\$ -	\$ -	\$ 425,197.85
--------------------------------------	---------------	---------------	------	------	------	------	---------------

AUTHORITY PRIOR YEAR ADOPTED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Little Egg Harbor Municipal Utilities Authority

FY 2024 Adopted Budget

Use the space below to provide further detail of any Appropriations listed on "F-5 Appropriations (PY Adopted)"

Line Item:	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6
Administration:						
Office Costs/Supplies	25,000.00	25,000.00				
Licenses and Taxes	44,000.00	11,000.00				
Insurance	400,000.00	400,000.00				
Legal	22,500.00	22,500.00				
Engineering	50,000.00	50,000.00				
Accounting	22,500.00	22,500.00				
Trustee	2,500.00	2,500.00				
Telephone	17,500.00	17,500.00				
Advertising	12,500.00	12,500.00				
Dues and Publications	2,500.00	2,500.00				
Repairs and Maintenance	20,000.00	20,000.00				
Computer Equipment	17,500.00	17,500.00				
Computer Consultant	2,500.00	2,500.00				
Equipment Rental	1,000.00	1,000.00				
Contracted Services	10,000.00	10,000.00				
Sundry	9,000.00	6,000.00				
Total Administration	659,000.00	623,000.00				
Cost of Providing Service:						
OCUA		2,100,000.00				
Chemicals	160,000.00	40,000.00				
Supplies	90,000.00	90,000.00				
Laboratory Tests	80,000.00	-				
Vehicle Costs	50,000.00	50,000.00				
Repairs and Maintenance	65,000.00	65,000.00				
Uniforms	10,000.00	10,000.00				
Light, Power and Gas	264,000.00	66,000.00				
Equipment Rental	500.00	500.00				
Consultants and Training	2,500.00	2,500.00				
Other	900.00	600.00				
Meters	36,000.00	-				
Capital Improvement	750,433.00	88,540.00				
Total Cost of Providing Service	1,509,333.00	2,513,140.00				

Debt Service Schedule - Principal

Little Egg Harbor Municipal Utilities Authority

If Authority has no debt, check this box:

		<i>Fiscal Year Ending in</i>								
		2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	Total Principal Outstanding
Date of Local Finance Board Approval										
<i>Water</i>										
2010A		\$ 40,088	\$ 40,315	\$ 32,046	\$ 23,175	\$ 17,844	\$ 16,844	\$ 16,844	\$ 14,229	\$ 161,297
2018A		69,661	69,661	69,661	69,661	69,661	69,661	69,661	1,353,479	1,771,447
2021A		144,445	144,445	144,445	154,445	154,445	159,445	159,445	4,075,206	4,991,879
Total Principal		254,195	254,422	246,153	247,282	241,950	245,950	245,950	5,442,915	6,924,623
<i>Sewer</i>										
2018A		79,264	79,264	79,264	79,264	84,264	84,264	84,264	1,548,832	2,039,418
2021A		31,025	36,025	36,025	36,025	36,025	36,025	36,025	924,516	1,140,666
Total Principal		110,289	115,289	115,289	115,289	120,289	120,289	120,289	2,473,348	3,180,084
<i>Operation #3</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #4</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #5</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
<i>Operation #6</i>										
										-
Total Principal		-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OPERATIONS		\$ 364,484	\$ 369,711	\$ 361,442	\$ 362,571	\$ 362,239	\$ 366,239	\$ 366,239	\$ 7,916,263	\$ 10,104,706

<i>Indicate the Authority's most recent bond rating and the year of the rating by ratings service.</i>			
	Moody's	Fitch	Standard & Poors
Bond Rating	AA-		
Year of Last Rating	2012		

Debt Service Schedule - Interest

Little Egg Harbor Municipal Utilities Authority

If Authority has no debt, check this box:

	<i>Fiscal Year Ending in</i>								Total Interest Payments Outstanding
	2024 (Adopted Budget)	2025 (Proposed Budget)	2026	2027	2028	2029	2030	Thereafter	
<i>Water</i>									
2010A	\$ 4,100	\$ 3,415	\$ 2,716	\$ 2,013	\$ 1,440	\$ 1,013	\$ 608	\$ 203	\$ 11,407
2018A	17,950	17,200	16,450	15,700	14,950	14,350	13,900	139,413	231,963
2021A	78,520	77,014	70,654	64,200	57,672	51,221	44,825	349,874	715,460
Total Interest Payments	100,570	97,629	89,820	81,914	74,062	66,584	59,332	489,489	958,830
<i>Sewer</i>									
2018A	20,850	20,100	19,350	18,600	17,725	16,925	16,325	161,787	270,812
2021A	16,625	16,000	15,250	14,500	13,750	13,000	12,250	122,350	207,100
Total Interest Payments	37,475	36,100	34,600	33,100	31,475	29,925	28,575	284,137	477,912
<i>Operation #3</i>									
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #4</i>									
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #5</i>									
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
<i>Operation #6</i>									
									-
Total Interest Payments	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OPERATIONS	\$ 138,045	\$ 133,729	\$ 124,420	\$ 115,014	\$ 105,537	\$ 96,509	\$ 87,907	\$ 773,627	\$ 1,436,742

Net Position Reconciliation

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

FY 2025 Proposed Budget

	Water	Sewer	Operation #3	Operation #4	Operation #5	Operation #6	Total All Operations
TOTAL NET POSITION BEGINNING OF LATEST AUDIT REPORT YEAR(1)	\$ 11,437,716	\$ 15,428,239					\$ 26,865,955
Less: Invested in Capital Assets, Net of Related Debt (1)	16,898,341	12,972,650					29,870,991
Less: Restricted for Debt Service Reserve (1)	709,530	300,453					1,009,984
Less: Other Restricted Net Position (1)	116,400	77,600					194,000
Total Unrestricted Net Position (1)	(6,286,555)	2,077,535	-	-	-	-	(4,209,020)
Less: Designated for Non-Operating Improvements & Repairs							-
Less: Designated for Rate Stabilization							-
Less: Other Designated by Resolution							-
Plus: Accrued Unfunded Pension Liability (1)	1,540,825	1,540,825					3,081,650
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	3,376,256	3,376,256					6,752,512
Plus: Estimated Income (Loss) on Current Year Operations (2)	547,323	678,979					1,226,302
Plus: Other Adjustments (attach schedule)							-
UNRESTRICTED NET POSITION AVAILABLE FOR USE IN PROPOSED BUDGET	(822,151)	7,673,595	-	-	-	-	6,851,444
Unrestricted Net Position Utilized to Balance Proposed Budget	-	-	-	-	-	-	-
Unrestricted Net Position Utilized in Proposed Capital Budget	-	-	-	-	-	-	-
Appropriation to Municipality/County (3)	-	-	-	-	-	-	-
Total Unrestricted Net Position Utilized in Proposed Budget	-	-	-	-	-	-	-
PROJECTED UNRESTRICTED UNDESIGNATED NET POSITION AT END OF YEAR							
Last issued Audit Report (4)	\$ (822,151)	\$ 7,673,595	\$ -	\$ -	\$ -	\$ -	\$ 6,851,444

(1) Total of all operations for this line item must agree to audited financial statements.

(2) Include budgeted and unbudgeted use of unrestricted net position in the current year's operations.

(3) Amount may not exceed 5% of total operating appropriations. See calculation below.

Maximum Allowable Appropriation to Municipality/County \$ 192,583 \$ 237,017 \$ - \$ - \$ - \$ - \$ 429,600

(4) If Authority is projecting a deficit for any operation at the end of the budget period, the Authority must attach a statement explaining its plan to reduce the deficit, including the timeline for elimination of the deficit, if not already detailed in the budget narrative section.

FISCAL YEAR 2025

Little Egg Harbor Municipal Utilities Authority

(Authority Name)

2025 AUTHORITY CAPITAL BUDGET/PROGRAM

2025 CERTIFICATION OF AUTHORITY CAPITAL BUDGET / PROGRAM

Little Egg Harbor Municipal Utilities Authority

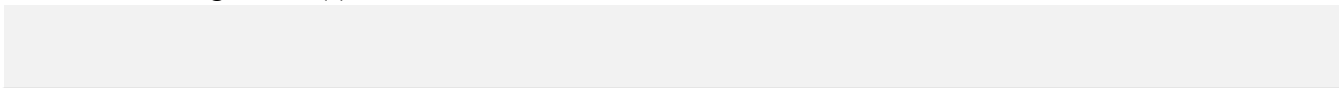
(Authority Name)

Fiscal Year: July 01, 2024 to June 30, 2025

Check the box for the applicable statement below:

It is hereby certified that the Authority Capital Budget/Program annexed hereto is a true copy of the Capital Budget/Program approved, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget, governing body of the Little Egg Harbor Municipal Utilities Authority, on April 09, 2024.

It is hereby certified that the governing body of the Little Egg Harbor Municipal Utilities Authority elected **NOT** to adopt and Capital Budget/Program for the aforesaid fiscal year, pursuant to N.J.A.C. 5:31-2.2, along with the Annual Budget by the governing body of the Little Egg Harbor Municipal for the following reason(s):



Officer's Signature:	earlsuttonjr@lehMua.com
Name:	Earl F. Sutton, Jr.
Title:	Executive Director
Address:	823 Radio Road Little Egg Harbor, NJ 08087-0660
Phone Number:	609-296-1168
Fax Number:	609-296-9177
E-mail Address:	earlsuttonjr@lehMua.com

2025 CAPITAL BUDGET/PROGRAM MESSAGE

Little Egg Harbor Municipal Utilities Authority

Fiscal Year: July 01, 2024 to June 30, 2025

Answer all questions below using the space provided.

1. Has each municipality or county affected by the actions of the authority participated in the development of the capital plan and reviewed or approved the plans or projects included within the Capital Budget/Program (this may include the governing body or certain officials, such as planning boards, Construction Code Officials) as to these projects?

Yes

2. Has each capital project/project financing been developed from a specific capital improvement plan or report; does it include lifecycle costs; and is it consistent with the appropriate elements of Master Plans or other plans in the jurisdiction(s) served by the authority?

Yes

3. Has a long-term (5 years or more) infrastructure needs and other capital items (Vehicles, Equipment) needs assessment been prepared?

Yes

4. If amounts are on Page CB-3 in the column Debt Authorizations, indicate the primary source of funding the debt service for the Debt Authorizations (example - rate increase).

The primary source of all debt authorizations will be the NJ Infrastructure Bank. The proposed capital projects debt service will be factored into the Authority's future rate structure.

5. Please indicate which capital projects/project financings are being undertaken in the Metropolitan or Suburban Planning Areas as defined in the State Development and Redevelopment Plan.

None.

6. Please indicate which capital projects/project financings are being undertaken within the boundary of a State Planning Commission-designated Center and/or Endorsed Plan and if the project was included in the Plan Implementation Agenda for that Center/Endorsed Plan.

None.

Proposed Capital Budget

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
Complete Infrastructure Replacement	\$ 8,795,520			\$ 8,795,520		
	-					
	-					
Total	8,795,520	-	-	8,795,520	-	-
<i>Sewer</i>						
Complete Infrastructure Replacement	9,528,480			\$ 9,528,480		
	-					
	-					
Total	9,528,480	-	-	9,528,480	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL PROPOSED CAPITAL BUDGET	\$ 18,324,000	\$ -	\$ -	\$ 18,324,000	\$ -	\$ -

Enter brief description of up to four projects for each operation above. For operations with more than four budgeted projects, please utilize the additional pages. Input total amount of all projects for the operation on single line and enter "See Additional Pages" instead of project description.

Proposed Capital Budget

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

Funding Sources

	Estimated Total Cost	Renewal &				
		Unrestricted Net Position Utilized	Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
2025 Projects:	\$0					
Complete Infrastructure	-					
Replacement	-					
Water Portion	8,795,520			8,795,520		
Sewer Portion	9,528,480			9,528,480		
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
TOTAL THIS PAGE ONLY	<u>\$18,324,000</u>	\$0	\$ -	\$ 18,324,000	\$ -	\$ -

Proposed Capital Budget

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

Funding Sources

	Estimated Total Cost					
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
	\$0					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
TOTAL ALL DETAIL PAGES	\$18,324,000	\$	-	\$	-	\$ 18,324,000 \$
		-		-		-

5 Year Capital Improvement Plan

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

		<i>Fiscal Year Ending in</i>					
		2025 (Proposed Budget)	2026	2027	2028	2029	2030
<i>Water</i>							
	Estimated Total Cost						
2025 Projects	\$ 8,795,520	\$ 8,795,520					
2026 Projects	5,313,960	-	5,313,960				
2027 Projects	1,221,600	-		1,221,600			
2028-30 Projects	3,176,160	-					3,176,160
Total	18,507,240	8,795,520	5,313,960	-	1,221,600	-	3,176,160
<i>Sewer</i>							
2025 Projects	9,528,480	9,528,480					
2026 Projects	4,764,240	-	4,764,240				
2027 Projects	1,323,400	-		1,323,400			
2028-30 Projects	3,440,840	-					3,440,840
Total	19,056,960	9,528,480	4,764,240	-	1,323,400	-	3,440,840
<i>Operation #3</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #4</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #5</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
<i>Operation #6</i>							
	-	-					
	-	-					
	-	-					
Total	-	-	-	-	-	-	-
TOTAL	\$ 37,564,200	\$ 18,324,000	\$10,078,200	\$ -	\$ 2,545,000	\$ -	\$ 6,617,000

5 Year Capital Improvement Plan

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

Fiscal Year Ending in

	Estimated Total Cost	2025 (Proposed Budget)	2026	2027	2028	2029	2030
<i>2025 Projects:</i>	\$ -						
Complete Infrastructure Replacement	-						
Water Portion	8,795,520	8,795,520					
Sewer Portion	9,528,480	9,528,480					
<i>2026 Projects:</i>	-						
Complete Infrastructure Replacement	-						
Water Portion	5,313,960		5,313,960				
Sewer Portion	4,764,240		4,764,240				
<i>2027 Projects:</i>	-						
Complete Infrastructure Replacement	-						
Water Portion	-			\$ -			
Sewer Portion	-			-			
<i>2028 Projects:</i>	-						
Complete Infrastructure Replacement	-						
Water Portion	1,221,600				1,221,600		
Sewer Portion	1,323,400				\$ 1,323,400		
<i>2029 Projects:</i>	-						
Complete Infrastructure Replacement	-						
Water Portion	-						
Sewer Portion	-						
<i>2030 Projects:</i>	-						
Complete Infrastructure Replacement	-						
Water Portion	3,176,160						3,176,160
Sewer Portion	3,440,840						3,440,840
	-						
	-						
	-						
	-						
	-						
	-						
	-						
TOTAL THIS PAGE ONLY	\$ 37,564,200	\$ 18,324,000	\$ 10,078,200	\$ -	\$ 2,545,000	\$ -	\$ 6,617,000

5 Year Capital Improvement Plan

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

Fiscal Year Ending in

	Estimated Total Cost	2025 (Proposed Budget)	2026	2027	2028	2029	2030
	\$ -						
TOTAL THIS PAGE ONLY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

5 Year Capital Improvement Plan Funding Sources

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

	Estimated Total Cost	Funding Sources				
		Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>Water</i>						
2025 Projects	\$ 8,795,520			\$ 8,795,520		
2026 Projects	5,313,960			4,397,760		916,200
2027 Projects	-					
2028-30 Projects	4,397,760			4,397,760		
Total	18,507,240	-	-	17,591,040	-	916,200
<i>Sewer</i>						
2025 Projects	9,528,480			\$ 9,528,480		
2026 Projects	4,764,240			4,764,240		
2027 Projects	-					
2028-30 Projects	4,764,240			4,764,240		
Total	19,056,960	-	-	19,056,960	-	-
<i>Operation #3</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #4</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #5</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
<i>Operation #6</i>						
	-					
	-					
	-					
Total	-	-	-	-	-	-
TOTAL	\$ 37,564,200	\$ -	\$ -	\$ 36,648,000	\$ -	\$ 916,200
Total 5 Year Plan per CB-4	\$ 37,564,200					
Balance check		- If amount is other than zero, verify that projects listed above match projects listed on CB-4.				

5 Year Capital Improvement Plan Funding Sources

Little Egg Harbor Municipal Utilities Authority

For the Period: July 01, 2024 to June 30, 2025

Funding Sources

	Estimated Total Cost	Unrestricted Net Position Utilized	Renewal & Replacement Reserve	Debt Authorization	Capital Grants	Other Sources
<i>2025 Projects:</i>						
Complete Infrastructure Replacement	-					
Water Portion	8,795,520			8,795,520		
Sewer Portion	9,528,480			9,528,480		
<i>2026 Projects:</i>						
Complete Infrastructure Replacement	-					
Water Portion	5,313,960			4,397,760		916,200
Sewer Portion	4,764,240			4,764,240		
<i>2027 Projects:</i>						
Complete Infrastructure Replacement	-					
Water Portion	-			\$ -		
Sewer Portion	-			-		
<i>2028 Projects:</i>						
Complete Infrastructure Replacement	-					
Water Portion	1,221,600			1,221,600		
Sewer Portion	1,323,400			\$ 1,323,400		
<i>2029 Projects:</i>						
Complete Infrastructure Replacement	-					
Water Portion	-					
Sewer Portion	-					
<i>2030 Projects:</i>						
Complete Infrastructure Replacement	-					
Water Portion	3,176,160			3,176,160		
Sewer Portion	3,440,840			3,440,840		
	-					
	-					
	-					
	-					
	-					
	-					
TOTAL THIS PAGE ONLY	\$ 37,564,200	\$ -	\$ -	\$ 36,648,000	\$ -	\$ 916,200

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: Little Egg Harbor Municipal Utilities Authority Year Ending: June 30, 2023

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

N/A

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

April 9, 2024
Date

shoreman@verizon.net
Clerk/Secretary to the Governing Body

Appendix to Budget Document