



State of New Jersey Local Government Services

Year: 2017 **Municipal User Friendly Budget**

MUNICIPALITY: 1513 Lakehurst Borough - County of Ocean Introduced ▼

Municode: 1513 **Filename:** 1513_fbi_2017.xlsm

Website: www.lakehurstnj.org

Phone Number: 732-657-4141

Mailing Address: 5 Union Avenue

Email the UFB if not using Outlook

Municipality: Lakehurst **State:** NJ **Zip:** 08733

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Harry		Robbins	12/31/2019	lakehurstmayorrobbs@gmail.com

Chief Administrative Officer

Bernadette		Dugan		lakehurstclerk@gmail.com
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Chief Financial Officer

William	E	Antonides Jr		lakehurstfinance@gmail.com
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Municipal Clerk

Bernadette		Dugan		lakehurstclerk@gmail.com
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Registered Municipal Accountant

Edward	J	Simone		ejscparma@gmail.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Robin		Busch	12/31/2017	lakehurstcouncilbusch@gmail.com
Stephen	F.	Childers	12/31/2019	lakehurstcouncilchilders@gmail.com
James		Davis	12/31/2018	lakehurstcouncildavis@gmail.com
Patricia		Hodges	12/31/2017	lakehurstcouncilhodges@gmail.com
Gary		Lowe	12/31/2018	lakehurstcouncillowe@gmail.com
Steven		Oglesby	12/31/2019	lakehurstcounciloglesby@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.700	\$2,395,786.53	55.75%	\$2,710.17	Municipal Purpose Tax	ACTUAL	\$2,447,375.72
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.870	\$1,227,143.00	28.55%	\$1,386.97	Local School District	ESTIMATED	\$1,287,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.406	\$571,440.30	13.30%	\$647.25	County Purposes	ESTIMATED	\$606,500.00
County Library	0.044	\$61,530.38	1.43%	\$70.15	County Library	ESTIMATED	\$62,000.00
County Board of Health	0.016	\$22,188.19	0.52%	\$25.51	County Board of Health	ESTIMATED	\$23,000.00
County Open Space	0.014	\$19,426.98	0.45%	\$22.32	County Open Space	ESTIMATED	\$20,500.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.050	\$4,297,515.38	100.00%	\$4,862.37	Total ESTIMATED amount to be raised by taxes		\$4,446,375.72
Total Taxable Valuation as of October 1, 2016 <u>\$142,266,486.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$159,422.00</u>					Revenue Anticipated, Excluding Tax Levy <u>1,651,240.44</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>3,942,993.01</u> Total Non-Municipal Tax Levy <u>\$1,999,000.00</u> Amount to be Raised by Taxes - Before RUT <u>\$4,290,752.57</u> Reserve for Uncollected Taxes (RUT) <u>\$155,623.15</u> Total Amount to be Raised by Taxes <u>\$4,446,375.72</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>96.50%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2016		4,218,034.74
	1.700	1.720	1.18%		Total Tax Levy, CY 2016		4,346,498.57
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2016		<u>97.04%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2016		<u>\$114,202.58</u>
	\$2,395,786.53	\$2,447,375.72	2.15%	\$51,589.19			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,710.17	\$2,742.06	1.18%	\$31.88			

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	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	1.19%	\$11,308.00	\$948,692.00	\$960,000.00	\$720,000.00		\$240,000.00					
08	Local Revenue	-15.79%	(\$216,322.68)	\$1,369,922.68	\$1,153,600.00	\$263,600.00		\$890,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$295,439.00	\$295,439.00	\$295,439.00							
08	Uniform Construction Code Fees	-74.08%	(\$2,857.80)	\$3,857.80	\$1,000.00	\$1,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	0.00%	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00							
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$160,000.00	\$160,000.00	\$160,000.00							
10	Public and Private Revenue	-99.32%	(\$401,789.48)	\$404,540.92	\$2,751.44	\$2,751.44							
08	Other Special Items	-59.09%	(\$127,764.61)	\$216,214.61	\$88,450.00	\$88,450.00							
15	Receipts from Delinquent Taxes	-36.11%	(\$45,224.19)	\$125,224.19	\$80,000.00	\$80,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.56%	(\$13,721.36)	\$2,461,097.08	\$2,447,375.72	\$2,447,375.72							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	-13.22%	(\$796,372.12)	\$6,024,988.28	\$5,228,616.16	\$4,098,616.16	\$0.00	\$1,130,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	4.00	9.00	-2.19%	(\$11,060.00)	\$504,110.00	\$493,050.00	\$463,050.00		\$30,000.00						
21	Land-Use Administration		1.00	18.81%	\$950.00	\$5,050.00	\$6,000.00	\$6,000.00								
22	Uniform Construction Code		2.00	8.32%	\$960.00	\$11,540.00	\$12,500.00	\$12,500.00								
23	Insurance			0.40%	\$2,800.00	\$702,700.00	\$705,500.00	\$705,500.00								
25	Public Safety	13.00	13.00	-8.70%	(\$93,378.39)	\$1,073,478.39	\$980,100.00	\$980,100.00								
26	Public Works	10.00	0.00	-15.12%	(\$165,651.09)	\$1,095,402.53	\$929,751.44	\$392,000.00	\$2,751.44	\$535,000.00						
27	Health and Human Services			0.00%	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00								
28	Parks and Recreation		5.00	-8.33%	(\$1,000.00)	\$12,000.00	\$11,000.00	\$11,000.00								
29	Education (including Library)			32.14%	\$2,032.00	\$6,323.00	\$8,355.00	\$8,355.00								
30	Unclassified			181.36%	\$32,645.00	\$18,000.00	\$50,645.00	\$50,645.00								
31	Utilities and Bulk Purchases			-0.06%	(\$300.00)	\$498,860.00	\$498,560.00	\$188,000.00		\$310,560.00						
32	Landfill / Solid Waste Disposal			-4.76%	(\$5,000.00)	\$105,000.00	\$100,000.00	\$100,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			0.32%	\$1,199.57	\$380,560.00	\$381,759.57	\$326,851.57		\$54,908.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			1.39%	\$1,840.00	\$132,000.00	\$133,840.00	\$133,840.00								
43	Court and Public Defender	1.00	3.00	-18.73%	(\$21,000.00)	\$112,100.00	\$91,100.00	\$91,100.00								
44	Capital			-35.41%	(\$110,750.00)	\$312,750.00	\$202,000.00	\$145,000.00		\$57,000.00						
45	Debt			-1.37%	(\$6,389.26)	\$467,221.26	\$460,832.00	\$318,300.00		\$142,532.00						
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			2.08%	\$3,170.62	\$152,452.53	\$155,623.15	\$155,623.15								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	28.00	33.00	-6.59%	(\$368,931.55)	\$5,597,547.71	\$5,228,616.16	\$4,095,864.72	\$2,751.44	\$0.00	\$1,130,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	41	\$1,874,200.00	1.32%	15A Public Schools	3	\$7,198,300.00	14.41%
2 Residential	697	\$111,117,400.00	78.11%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	35	\$29,314,900.00	58.68%
4A Commercial	63	\$25,220,300.00	17.73%	15D Church and Charities	7	\$11,367,100.00	22.75%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	1	\$42,900.00	0.09%
4C Apartments	3	\$2,928,600.00	2.06%	15F Other Exempt	9	\$2,037,500.00	4.08%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,125,986.00	0.79%				
Total	805	\$142,266,486.00	100.00%	Total	55	\$49,960,700.00	100.00%

Average Ratio (%), Assessed to True Value	88.73%
Equalized Valuation, Taxable Properties	\$160,336,398.06

Total # of property tax appeals filed in 2016	County Tax Board	0.00
	State Tax Court	0.00
Number of 2016 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2016	\$0.00
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Percentage of Exempt vs. Non-Exempt Properties	35.12%
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Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate
G Commercial/Industrial Exemption	None			
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**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
None																			
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total				

**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	0.00	7.00	42,829.14	\$38,486.00	\$0.00	\$1,398.93		\$2,944.21
Supervisory Staff (Department Heads & Managers)	3.00	5.00	419,533.67	\$297,381.79	\$3,051.75	\$29,932.39	\$66,418.03	\$22,749.71
Police Officers (Including Superior Officers)	12.00	1.00	920,975.40	\$690,753.06	\$2,984.63	\$125,358.02	\$49,037.09	\$52,842.60
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	10.00	0.00	689,359.77	\$404,645.01	\$12,622.65	\$48,233.69	\$192,903.07	\$30,955.35
All Other Non-Union Employees not listed above	3.00	20.00	397,712.05	\$281,160.30	\$3,878.46	\$20,137.49	\$71,027.04	\$21,508.76
Totals	28.00	33.00	2,470,410.03	\$1,712,426.16	\$22,537.49	\$225,060.52	\$379,385.23	\$131,000.63

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

Yes

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

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	5.00	\$11,679.67	\$58,398.35	5.00	\$11,600.52	\$58,002.60
Parent & Child	2.00	\$20,825.46	\$41,650.92	2.00	\$20,846.28	\$41,692.56
Employee & Spouse (or Partner)	2.00	\$23,268.60	\$46,537.20	1.00	\$23,745.84	\$23,745.84
Family	9.00	\$32,389.36	\$291,504.24	9.00	\$32,421.81	\$291,796.29
Employee Cost Sharing Contribution (enter as negative -)			(\$58,705.00)			(\$52,624.15)
Subtotal	18.00		\$379,385.71	17.00		\$362,613.14
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	2	\$6,773.28	\$13,546.56	2	\$6,493.68	\$12,987.36
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$16,440.84	\$49,322.52	3	\$15,738.25	\$47,214.75
Family	3	\$36,470.64	\$109,411.92	2	\$31,912.83	\$63,825.66
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	8.00		\$172,281.00	7.00		\$124,027.77
GRAND TOTAL	26.00		\$551,666.71	24.00		\$486,640.91

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)?

YES

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

YES

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Bernadette Dugan	298.50	\$25,000.00		X	
Totals	298.50	\$25,000.00			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

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

	Gross Debt	Deductions	Net Debt	Current Year Budget				2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt	\$781,000.00	\$781,000.00	\$0.00	Utility Fund - Principal	\$95,066.00	\$96,089.00	\$97,139.00	\$1,398,416.00		
Regional School Debt			\$0.00	Utility Fund - Interest	\$47,466.00	\$45,454.00	\$43,029.00	\$380,385.00		
Utility Fund Debt				Bond Anticipation Notes - Principal						
Water-Sewer	\$1,686,710.00	\$1,686,710.00	\$0.00	Bond Anticipation Notes - Interest						
0			\$0.00	Bonds - Principal	\$200,800.00	\$210,625.00	\$215,450.00	\$3,393,293.00		
0			\$0.00	Bonds - Interest	\$117,500.00	\$113,262.00	\$108,824.00	\$1,104,058.00		
0			\$0.00	Loans & Other Debt - Principal						
0			\$0.00	Loans & Other Debt - Interest						
0			\$0.00							
0			\$0.00							
Municipal Purposes				Total	\$460,832.00	\$465,430.00	\$464,442.00	\$6,276,152.00		
Debt Authorized			\$0.00	Total Principal	\$295,866.00	\$306,714.00	\$312,589.00	\$4,791,709.00		
Notes Outstanding			\$0.00	Total Interest	\$164,966.00	\$158,716.00	\$151,853.00	\$1,484,443.00		
Bonds Outstanding	\$4,020,168.00		\$4,020,168.00	% of Total Current Year Budget	8.81%					
Loans and Other Debt			\$0.00							
Total (Current Year)	\$6,487,878.00	\$2,467,710.00	\$4,020,168.00	Description	Debt Not Listed Above					
Population (2010 census)	2,654			Total Guarantees - Governmental						
Per Capita Gross Debt	\$2,444.57			Total Guarantees - Other						
Per Capita Net Debt	\$1,514.76			Total Capital/Equipment Leases						
3 Yr. Average Property Valuation		\$160,246,958.33		Total Other						
Net Debt as % of 3 Year Avg Property Valuation		2.51%		Bond Rating	Moody's	Standard & Poors	Fitch			
				Rating		A+				
				Year of Last Rating		2013				
				Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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