



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1513_fba_2018.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#) **Municipality:** **State:** **Zip:**

Mayor

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

Chief Administrative Officer

Stephen	F.	Childers		lakehurstchilders@gmail.com
---------	----	----------	--	-----------------------------

Chief Financial Officer

William	E	Antonides Jr		lakehurstfinance@gmail.com
---------	---	--------------	--	----------------------------

Municipal Clerk

Bernadette		Dugan		lakehurstclerk@gmail.com
------------	--	-------	--	--------------------------

Registered Municipal Accountant

Edward	J	Simone		ejscparma@gmail.com
--------	---	--------	--	---------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Robin		Busch	12/31/2018	lakehurstcouncilbusch@gmail.com
James		Davis	12/31/2018	lakehurstcouncildavis@gmail.com
Patricia		Hodges	12/31/2020	lakehurstcouncilhodges@gmail.com
Gary		Lowe	12/31/2018	lakehurstcouncillowe@gmail.com
Robert		McCarthy	12/31/2020	lakehurstcouncilmccarthy@gmail.com
Steven		Oglesby	12/31/2019	lakehurstcounciloglesgby@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.720	\$2,447,375.72	56.09%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.879	\$1,250,383.00	28.66%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.396	\$563,480.21	12.91%	\$0.00
County Library	0.043	\$60,697.21	1.39%	\$0.00
County Board of Health	0.016	\$21,994.87	0.50%	\$0.00
County Open Space	0.013	\$19,201.88	0.44%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	3.067	\$4,363,132.89	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2017 \$142,143,250.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$159,544.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.720	1.760	2.33%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,447,375.72	\$2,502,064.65	2.23%	\$54,688.93

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$2,807.97	#DIV/0!	\$2,807.97

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$2,502,064.65
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$1,300,000.00
Regional School District		
County Purposes	ESTIMATED	\$607,000.00
County Library	ESTIMATED	\$62,000.00
County Board of Health	ESTIMATED	\$23,000.00
County Open Space	ESTIMATED	\$20,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$4,514,064.65

Revenue Anticipated, Excluding Tax Levy	1,817,702.49
Budget Appropriations, before Reserve for Uncollected Taxes	4,161,774.88
Total Non-Municipal Tax Levy	\$2,012,000.00
Amount to be Raised by Taxes - Before RUT	\$4,356,072.39
Reserve for Uncollected Taxes (RUT)	\$157,992.26
Total Amount to be Raised by Taxes	\$4,514,064.65

% of Tax Collections used to Calculate RUT 96.50%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	4,243,350.25
Total Tax Levy, CY 2017	4,372,944.78
% of Taxes Collected, CY 2017	97.04%

Delinquent Taxes - December 31, 2017 \$127,882.56

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	-3.13%	(\$30,000.00)	\$960,000.00	\$930,000.00	\$700,000.00		\$230,000.00					
08	Local Revenue	-13.91%	(\$190,659.41)	\$1,371,134.41	\$1,180,475.00	\$247,000.00		\$933,475.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$295,439.00	\$295,439.00	\$295,439.00							
08	Uniform Construction Code Fees	-67.20%	(\$2,048.50)	\$3,048.50	\$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	-10.56%	(\$24,298.53)	\$230,112.02	\$205,813.49	\$205,813.49							
08	Other Special Items	-47.91%	(\$81,343.90)	\$169,793.90	\$88,450.00	\$88,450.00							
15	Receipts from Delinquent Taxes	-29.95%	(\$34,202.56)	\$114,202.56	\$80,000.00	\$80,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	0.82%	\$20,338.68	\$2,481,725.97	\$2,502,064.65	\$2,502,064.65							
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	-5.87%	(\$342,214.22)	\$5,825,456.36	\$5,483,242.14	\$4,319,767.14	\$0.00	\$1,163,475.00	\$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	10.00	11.88%	\$59,750.00	\$502,850.00	\$562,600.00	\$532,600.00		\$30,000.00						
21	Land-Use Administration		1.00	0.00%	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00								
22	Uniform Construction Code		2.00	-19.87%	(\$3,100.00)	\$15,600.00	\$12,500.00	\$12,500.00								
23	Insurance			-7.51%	(\$53,000.00)	\$705,500.00	\$652,500.00	\$652,500.00								
25	Public Safety	12.00	-14.00	9.98%	\$98,508.55	\$986,681.45	\$1,085,190.00	\$1,062,550.00	\$22,640.00							
26	Public Works	11.00		4.30%	\$40,242.92	\$936,930.57	\$977,173.49	\$414,000.00	\$3,173.49	\$560,000.00						
27	Health and Human Services			-12.50%	(\$1,000.00)	\$8,000.00	\$7,000.00	\$7,000.00								
28	Parks and Recreation		5.00	2.68%	\$300.00	\$11,200.00	\$11,500.00	\$11,500.00								
29	Education (including Library)			0.00%	\$0.00	\$8,355.00	\$8,355.00	\$8,355.00								
30	Unclassified			-68.41%	(\$34,645.00)	\$50,645.00	\$16,000.00	\$16,000.00								
31	Utilities and Bulk Purchases			-0.75%	(\$3,760.00)	\$498,560.00	\$494,800.00	\$178,000.00		\$316,800.00						
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			-3.06%	(\$11,714.18)	\$382,259.57	\$370,545.39	\$315,345.39		\$55,200.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			1.75%	\$2,346.00	\$133,840.00	\$136,186.00	\$136,186.00								
43	Court and Public Defender	1.00	3.00	5.49%	\$5,000.00	\$91,100.00	\$96,100.00	\$96,100.00								
44	Capital			-19.35%	(\$77,800.00)	\$402,000.00	\$324,200.00	\$264,200.00		\$60,000.00						
45	Debt			1.06%	\$4,880.47	\$459,719.53	\$464,600.00	\$323,125.00		\$141,475.00						
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			1.52%	\$2,369.11	\$155,623.15	\$157,992.26	\$157,992.26								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	28.00	35.00	0.52%	\$28,377.87	\$5,454,864.27	\$5,483,242.14	\$4,293,953.65	\$25,813.49	\$0.00	\$1,163,475.00	\$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, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	40	\$1,907,800.00	1.34%	15A Public Schools	3	\$7,198,300.00	14.36%
2 Residential	698	\$111,361,400.00	78.34%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	35	\$29,314,900.00	58.48%
4A Commercial	61	\$24,773,100.00	17.43%	15D Church and Charities	8	\$11,531,000.00	23.00%
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	10	\$2,037,500.00	4.06%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,172,350.00	0.82%				
Total	803	\$142,143,250.00	100.00%	Total	57	\$50,124,600.00	100.00%
Average Ratio (%), Assessed to True Value				89.78%			
Equalized Valuation, Taxable Properties				\$158,323,958.57			
Total # of property tax appeals filed in 2017		County Tax Board				1.00	
		State Tax Court				1.00	
Number of 2017 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2017							
				Percentage of Exempt vs. Non-Exempt Properties			
				35.26%			

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 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
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		7.00	44,110.03	\$39,637.00		\$1,440.77		\$3,032.26
Supervisory Staff (Department Heads & Managers)	3.00	6.00	489,499.83	\$368,665.70		\$32,303.97	\$60,327.24	\$28,202.92
Police Officers (Including Superior Officers)	11.00	2.00	948,843.77	\$715,957.29	\$2,400.00	\$117,048.48	\$58,667.26	\$54,770.74
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00		751,495.92	\$456,149.48	\$12,300.00	\$54,373.02	\$193,777.98	\$34,895.44
All Other Non-Union Employees not listed above	3.00	20.00	407,805.50	\$290,281.40	\$4,000.00	\$21,012.60	\$70,304.97	\$22,206.53
Totals	28.00	35.00	2,641,755.05	\$1,870,690.87	\$18,700.00	\$226,178.84	\$383,077.45	\$143,107.89

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	8.00	\$11,577.58	\$92,620.64	5.00	\$11,679.67	\$58,398.35
Parent & Child	1.00	\$20,419.32	\$20,419.32	2.00	\$20,825.46	\$41,650.92
Employee & Spouse (or Partner)	3.00	\$23,419.84	\$70,259.52	2.00	\$23,268.60	\$46,537.20
Family	8.00	\$32,143.17	\$257,145.36	9.00	\$32,389.36	\$291,504.24
Employee Cost Sharing Contribution (enter as negative -)			(\$57,367.43)			(\$58,705.00)
Subtotal	20.00		\$383,077.41	18.00		\$379,385.71
<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	\$6,304.08	\$12,608.16	2	\$6,773.28	\$13,546.56
Parent & Child	1	\$22,903.20	\$22,903.20			\$0.00
Employee & Spouse (or Partner)	2	\$12,608.28	\$25,216.56	3	\$16,440.84	\$49,322.52
Family	3	\$40,571.76	\$121,715.28	3	\$36,470.64	\$109,411.92
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	8.00		\$182,443.20	8.00		\$172,281.00
GRAND TOTAL	28.00		\$565,520.61	26.00		\$551,666.71

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt		Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$706,000.00	\$706,000.00	\$0.00	\$96,175.00	\$97,139.00	\$98,043.00	\$1,300,372.00
Regional School Debt			\$0.00	\$45,300.00	\$42,297.63	\$39,840.13	\$334,504.46
Utility Fund Debt							
Water-Sewer	\$2,791,643.06	\$2,791,643.06	\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized			\$0.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$3,819,368.00		\$3,819,368.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$7,317,011.06	\$3,497,643.06	\$3,819,368.00	\$464,600.00	\$462,698.25	\$461,554.50	\$5,893,913.77
Population (2010 census)	2,654						
Per Capita Gross Debt	\$2,756.97						
Per Capita Net Debt	\$1,439.10						
3 Yr. Average Property Valuation		\$158,065,845.00					
Net Debt as % of 3 Year Avg Property Valuation		2.42%					
Utility Fund - Principal				\$96,175.00	\$97,139.00	\$98,043.00	\$1,300,372.00
Utility Fund - Interest				\$45,300.00	\$42,297.63	\$39,840.13	\$334,504.46
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal				\$210,625.00	\$215,450.00	\$220,450.00	\$3,172,843.00
Bonds - Interest				\$112,500.00	\$107,811.62	\$103,221.37	\$1,086,194.31
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$464,600.00	\$462,698.25	\$461,554.50	\$5,893,913.77
Total Principal				\$306,800.00	\$312,589.00	\$318,493.00	\$4,473,215.00
Total Interest				\$157,800.00	\$150,109.25	\$143,061.50	\$1,420,698.77
% of Total Current Year Budget				8.47%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating		A+					
Year of Last Rating		2013					
Mark "X" if Municipality has no bond rating							

(Press ALT-Enter to go to a new line in each cell)

USER FRIENDLY BUDGET SECTION - Notes

--	--	--	--