



State of New Jersey Local Government Services

Year: 2015 **Municipal User Friendly Budget**

MUNICIPALITY: 1513 Lakehurst Borough - County of Ocean Adopted

Municode: 1513 **Filename:** 1513_fba_2015.xlsm

Website: www.Lakehurstnj.org

Phone Number: 732-657-4141

Mailing Address: 5 Union Ave

[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	12/31/2015	lakehurstmayorrobbs@gmail.com

Chief Administrative Officer

Bernadette		Dugan		lakehurstclerk@gmail.com
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Chief Financial Officer

Alan		Murray		lakehurstfinance@gmail.com
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Municipal Clerk

Bernadette		Dugan		lakehurstclerk@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
James		Davis	12/31/2015	lakehurstcouncildavis@gmail.com
Patricia		Hodges	12/31/2017	lakehurstcouncilhodges@gmail.com
Gary		Lowe	12/31/2015	lakehurstcouncillowe@gmail.com
Stephen		Childers	12/31/2016	lakehurstcouncilchilders@gmail.com
Steven		Oglesby	12/31/2016	lakehurstcounciloglesby@gmail.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 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	1.605	\$2,262,664.18	55.37%	\$2,566.11	Municipal Purpose Tax	ACTUAL	\$2,350,153.12
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	0.840	\$1,184,257.00	28.98%	\$1,343.01	Local School District	ESTIMATED	\$1,207,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes			0.00%	\$0.00	County Purposes	ESTIMATED	\$652,000.00
County Library	0.043	\$60,042.04	1.47%	\$68.75	County Library		
County Board of Health	0.015	\$21,594.81	0.53%	\$23.98	County Board of Health		
County Open Space	0.014	\$18,937.45	0.46%	\$22.38	County Open Space		
Other County Levies (total)	0.382	\$538,680.44	13.18%	\$610.75	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	2.899	\$4,086,175.92	100.00%	\$4,634.98	Total ESTIMATED amount to be raised by taxes		\$4,209,153.12
Total Taxable Valuation as of October 1, 2014 <u>\$140,347,884.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,704,266.72</u>		
Current Year Average Residential Assessment <u>\$159,882.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>3,887,737.38</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$1,859,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$4,042,470.66</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$166,682.46</u>		
1.605	1.675	4.36%			Total Amount to be Raised by Taxes <u>\$4,209,153.12</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.04%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$2,262,664.18	\$2,350,153.12	3.87%	\$87,488.94				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2014 <u>3,980,517.89</u>		
\$2,566.11	\$2,678.02	4.36%	\$111.92		Total Tax Levy, CY 2014 <u>4,094,211.20</u>		
					% of Taxes Collected, CY 2014 <u>97.22%</u>		
					Delinquent Taxes - December 31, 2014 <u>\$105,636.98</u>		

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	-0.21%	(\$2,068.92)	\$965,898.00	\$963,829.08	\$725,000.00		\$238,829.08					
08	Local Revenue	-3.71%	(\$48,385.06)	\$1,303,055.98	\$1,254,670.92	\$263,500.00		\$991,170.92					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$295,439.00	\$295,439.00	\$295,439.00							
08	Uniform Construction Code Fees	-78.89%	(\$3,736.80)	\$4,736.80	\$1,000.00	\$1,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	100.00%	\$20,000.00	\$20,000.00	\$40,000.00	\$40,000.00							
08	Additional Revenue Offset by Appropriations	-42.22%	(\$116,932.10)	\$276,932.10	\$160,000.00	\$160,000.00							
10	Public and Private Revenue	-12.72%	(\$5,089.50)	\$40,009.88	\$34,920.38	\$34,920.38							
08	Other Special Items	3.39%	\$3,092.59	\$91,314.75	\$94,407.34	\$94,407.34							
15	Receipts from Delinquent Taxes	-15.93%	(\$17,059.55)	\$107,059.55	\$90,000.00	\$90,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.13%	\$26,159.01	\$2,323,994.11	\$2,350,153.12	\$2,350,153.12							
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	-2.65%	(\$144,020.33)	\$5,428,440.17	\$5,284,419.84	\$4,054,419.84	\$0.00	\$1,230,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	5.00	9.00	16.49%	\$124,379.95	\$754,048.00	\$878,427.95	\$598,450.00			\$279,977.95					
21	1.00	0.00	0.00%	\$0.00	\$5,050.00	\$5,050.00	\$5,050.00								
22		1.00	35.71%	\$3,000.00	\$8,400.00	\$11,400.00	\$11,400.00								
23			1.89%	\$13,025.00	\$689,475.00	\$702,500.00	\$702,500.00								
25	10.00	14.00	1.62%	\$15,568.15	\$959,871.85	\$975,440.00	\$975,440.00								
26	10.00	0.00	8.78%	\$55,782.35	\$635,638.03	\$691,420.38	\$396,420.38			\$295,000.00					
27			0.00%	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00								
28	0.00	2.00	31.58%	\$3,000.00	\$9,500.00	\$12,500.00	\$12,500.00								
29			0.84%	\$71.00	\$8,409.00	\$8,480.00	\$8,480.00								
30			38.46%	\$5,000.00	\$13,000.00	\$18,000.00	\$18,000.00								
31			-0.57%	(\$2,680.00)	\$473,000.00	\$470,320.00	\$204,000.00			\$266,320.00					
32			16.67%	\$15,000.00	\$90,000.00	\$105,000.00	\$105,000.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			14.27%	\$45,007.00	\$315,500.00	\$360,507.00	\$313,007.00			\$47,500.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			100.00%	\$20,000.00	\$20,000.00	\$40,000.00	\$40,000.00								
43	1.00	4.00	0.88%	\$1,000.00	\$113,100.00	\$114,100.00	\$114,100.00								
44			75.00%	\$91,500.00	\$122,000.00	\$213,500.00	\$48,500.00			\$165,000.00					
45			0.39%	\$1,834.81	\$465,447.19	\$467,282.00	\$326,800.00			\$140,482.00					
46			-57.33%	(\$48,106.47)	\$83,916.52	\$35,810.05	\$90.00			\$35,720.05					
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			-0.84%	(\$1,410.20)	\$168,092.66	\$166,682.46	\$166,682.46								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	27.00	30.00	6.92%	\$341,971.59	\$4,942,448.25	\$5,284,419.84	\$4,054,419.84	\$0.00	\$0.00	\$1,230,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
X				Surplus Anticipated	\$725,000.00	Replenishment of Surplus from operations declining. The same level of surplus may not be available for use in subsequent Year budgets
	X			Employee Group Insurance	\$543,000.00	Increases expected in subsequent budgets
	X			Public Employees Retirement System	\$82,814.00	Increases expected in subsequent budgets
	X			Police and Firemen's Retirement System of NJ	\$104,693.00	Increases expected in subsequent budgets
			X	Acquisition of Four Wheel Drive Police Vehicle	\$40,000.00	Non-Reoccurring Capital Acquisition
			X	Acquisition of Computer Equipment	\$7,500.00	Non-Reoccurring Capital Acquisition
X				General Capital Fund Balance	\$3,407.34	Non-Reoccurring Revenue Source
X				Water-Sewer Utility-Surplus Anticipated	\$238,829.08	Replenishment of Surplus from operations declining. The same level of surplus may not be available for use in subsequent Year budgets
X				Water-Sewer Utility Capital Fund Balance	\$70.92	Non-Reoccurring Revenue Source

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2014 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2014 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	44	\$2,060,700.00	1.47%	15A Public Schools	3	\$7,198,300.00	14.52%
2 Residential	698	\$111,564,100.00	79.49%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	33	\$27,641,600.00	55.76%
4A Commercial	63	\$24,255,818.00	17.28%	15D Church and Charities	7	\$11,367,100.00	22.93%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	1	\$42,900.00	0.09%
4C Apartments	3	\$1,405,700.00	1.00%	15F Other Exempt	9	\$3,319,200.00	6.70%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,061,566.00	0.76%				
Total	809	\$140,347,884.00	100.00%	Total	53	\$49,569,100.00	100.00%
Average Ratio (%), Assessed to True Value				85.37%			
Equalized Valuation, Taxable Properties				\$164,399,536.14			
Total # of property tax appeals filed in 2014				County Tax Board		3.00	
				State Tax Court		0.00	
Number of 2014 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				3.00			
Amount paid out by municipality for tax appeals in 2014				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				6.15%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	Taxes if Billed In Full			Project Name	Type of Project (use drop-down for data entry)	Taxes if Billed In Full			Project Name	Type of Project (use drop-down for data entry)	Taxes if Billed In Full			Project Name	Type of Project (use drop-down for data entry)	Taxes if Billed In Full		
		PILOT Billing	Assessed Value	2014 Total Tax Rate			PILOT Billing	Assessed Value	2014 Total Tax Rate			PILOT Billing	Assessed Value	2014 Total Tax Rate			PILOT Billing	Assessed Value	2014 Total Tax Rate
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															Total Long Term Exemptions - GRAND TOTAL		\$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	35,396.06	\$32,880.69	\$0.00	\$0.00	\$0.00	\$2,515.37
Supervisory Staff (Department Heads & Managers)	6.00	2.00	679,488.49	\$485,358.32	\$8,674.71	\$47,085.78	\$100,576.15	\$37,793.53
Police Officers (Including Superior Officers)	9.00	5.00	1,025,333.50	\$725,403.46	\$37,044.09	\$121,406.81	\$83,151.91	\$58,327.24
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	12.00		806,099.94	\$526,279.67	\$14,662.03	\$51,529.90	\$172,246.30	\$41,382.04
All Other Non-Union Employees not listed above		16.00	116,947.76	\$108,604.03	\$33.00	\$0.00	\$0.00	\$8,310.73
Totals	27.00	30.00	2,663,265.76	\$1,878,526.17	\$60,413.83	\$220,022.49	\$355,974.36	\$148,328.91

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	7.00	\$11,202.50	\$78,417.50
Parent & Child	2.00	\$18,984.72	\$37,969.44
Employee & Spouse (or Partner)	2.00	\$22,907.76	\$45,815.52
Family	9.00	\$30,283.27	\$272,549.43
Employee Cost Sharing Contribution (enter as negative -)			(\$68,850.97)
Subtotal	20.00	\$83,378.25	\$365,900.92
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	2	\$6,188.88	\$12,377.76
Parent & Child			\$0.00
Employee & Spouse (or Partner)	3	\$14,999.52	\$44,998.56
Family	2	\$30,414.90	\$60,829.80
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	7.00	\$51,603.30	\$118,206.12
GRAND TOTAL	27.00	\$134,981.55	\$484,107.04

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
YES

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

**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
PBA Local	75.50	\$27,639.34	X		
AFSCME	152.28	\$23,871.74	X		
Non-Union Employees	89.28	\$37,754.68		X	
Police Chief	32.10	\$17,488.08			X
Totals	349.16	\$106,753.83			
Total Funds Reserved as of end of 2014		\$21,441.96			
Total Funds Appropriated in 2015		\$10,000.00			

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

			Current Year	2016	2017	All Additional Future		
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets		
Local School Debt	\$921,000.00	\$921,000.00	\$0.00	Utility Fund - Principal	\$88,451.00	\$94,246.00	\$95,066.00	\$1,591,644.26
Regional School Debt			\$0.00	Utility Fund - Interest	\$46,701.00	\$50,215.00	\$47,848.00	\$468,868.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water Sewer	\$1,924,217.26	\$1,924,217.26	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$200,800.00	\$200,800.00	\$200,800.00	\$3,819,368.00
0			\$0.00	Bonds - Interest	\$126,000.00	\$121,719.00	\$117,490.00	\$1,326,143.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$461,952.00	\$466,980.00	\$461,204.00	\$7,206,023.26
<u>Municipal Purposes</u>								
Debt Authorized	\$149,671.00		\$149,671.00	Total Principal	\$289,251.00	\$295,046.00	\$295,866.00	\$5,411,012.26
Notes Outstanding			\$0.00	Total Interest	\$172,701.00	\$171,934.00	\$165,338.00	\$1,795,011.00
Bonds Outstanding	\$4,421,768.00		\$4,421,768.00	% of Total Current Year Budget	8.74%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$7,416,656.26	\$2,845,217.26	\$4,571,439.00	<u>Description</u>	<u>Debt Not Listed Above</u>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	2,654			<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$2,794.52			Rating				
Per Capita Net Debt	\$1,722.47			Year of Last Rating				
3 Yr. Average Property Valuation		\$178,162,610.67		Mark "X" if Municipality has no bond rating	X			
Net Debt as % of 3 Year Avg Property Valuation		2.57%						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Lakehurst Elementary	Public Safety	Police - School Resource Officer	1/1/2015	12/31/2015	\$40,000.00

USER FRIENDLY BUDGET SECTION - Notes

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