



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

1349 Spring Lake Heights Borough - County of Monmouth

Adopted

Municod:

Filename: 1349_fba_2017.xlsm

Website: www.springlakehts.com

Phone Number:

732-449-3500

Mailing Address:

555 Brighton Avenue

[Email the UFB if not using Outlook](#)

Municipality: Spring Lake Hts

State: NJ **Zip:** 07762

Mayor		Term Expires		Business Email	
First Name	Middle Name	Last Name			
Thomas		O'Brien	12/31/2019		
Chief Administrative Officer					
John		Delaney			idelaney@springlakehts.com
Chief Financial Officer					
Thomas	X.	Seaman			tseaman@springlakehts.com
Municipal Clerk					
Janine		Gillis			jgillis@springlakehts.com
Registered Municipal Accountant					
John	R.	Swisher			jswisher@scrco.com
Governing Body Members					
First Name	Middle Name	Last Name	Term Expires	Business Email	
Sara		King	12/31/2018		
Christopher		Campion	12/31/2017		
Robert		Merriken	12/31/2018		
Richard		Diver	12/31/2019		
Joseph		Tompey	12/31/2019		
James		Shuler	12/31/2017		

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	0.373	\$4,491,476.39	27.11%	\$1,816.50
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$120,579.00	0.73%	\$48.70
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.700	\$8,425,098.00	50.86%	\$3,408.98
Regional School District			0.00%	\$0.00
County Purposes	0.261	\$3,133,772.97	18.92%	\$1,271.06
County Library	0.018	\$215,143.77	1.30%	\$87.66
County Board of Health			0.00%	\$0.00
County Open Space	0.015	\$180,037.55	1.09%	\$73.05
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	1.377	\$16,566,107.68	100.00%	\$6,705.94

Total Taxable Valuation as of October 1, 2016 \$1,205,793,800.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$486,996.45

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate			
Prior Year	Current Year	% Change (+/-)	
0.373	0.777	108.31%	

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,491,476.39	\$4,593,751.00	2.28%	\$102,274.61

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,816.50	\$3,783.96	108.31%	\$1,967.47

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,593,751.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$121,000.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$8,500,000.00
Regional School District		
County Purposes	ESTIMATED	\$3,150,000.00
County Library		\$216,000.00
County Board of Health		
County Open Space	ESTIMATED	\$184,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$16,764,751.00

Revenue Anticipated, Excluding Tax Levy 1,740,979.03

Budget Appropriations, before Reserve for Uncollected Taxes 5,965,905.51

Total Non-Municipal Tax Levy \$12,171,000.00

Amount to be Raised by Taxes - Before RUT \$16,395,926.48

Reserve for Uncollected Taxes (RUT) \$368,824.52

Total Amount to be Raised by Taxes \$16,764,751.00

% of Tax Collections used to Calculate RUT 97.80%

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

Tax Collections - ACTUAL as of Prior Year 16,384,013.40

Total Tax Revenue, Collections CY 2016 16,630,400.32

Total Tax Levy, CY 2016 98.52%

% of Taxes Collected, CY 2016

Delinquent Taxes - December 31, 2016 \$246,386.92

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	#REF! Utility	#REF! Utility	#REF! Utility	#REF! Utility	#REF! Utility	#REF! Utility	Utility
08	Surplus	130.77%	\$510,000.00	\$390,000.00	\$900,000.00	\$450,000.00		\$450,000.00						
08	Local Revenue	0.54%	\$14,198.82	\$2,619,301.18	\$2,633,500.00	\$239,000.00	\$121,000.00	\$2,273,500.00						
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$399,325.00	\$399,325.00	\$399,325.00								
08	Uniform Construction Code Fees	-20.92%	(\$18,258.00)	\$87,258.00	\$69,000.00	\$69,000.00								
	Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-20.00%	(\$5,000.00)	\$25,000.00	\$20,000.00	\$20,000.00								
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	\$0.00	\$0.00									
10	Public and Private Revenue	-89.95%	(\$35,478.89)	\$39,441.27	\$3,962.38	\$3,962.38								
08	Other Special Items	-16.48%	(\$63,129.85)	\$383,029.85	\$319,900.00	\$319,900.00								
15	Receipts from Delinquent Taxes	-20.31%	(\$61,112.15)	\$300,903.80	\$239,791.65	\$239,791.65								
	Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	8.37%	\$354,623.23	\$4,239,127.77	\$4,593,751.00	\$4,593,751.00								
07	Minimum Library Tax	N/A	\$0.00	\$0.00	\$0.00									
54	Open Space Levy Tax	-100.00%	(\$115,143.60)	\$115,143.60	\$0.00									
07	Addition to Local District School Tax	N/A	\$0.00	\$0.00	\$0.00									
08	Deficit General Budget	N/A	\$0.00	\$0.00	\$0.00									
	Total	6.75%	\$580,699.56	\$8,598,530.47	\$9,179,230.03	\$6,334,730.03	\$121,000.00	\$2,723,500.00	\$0.00	\$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	#REF! Utility	#REF! Utility	#REF! Utility	#REF! Utility	#REF! Utility	Utility
	Full-Time	Part-Time													
20	General Government		-20.12%	(\$510,950.00)	\$2,539,450.00	\$2,028,500.00	\$541,500.00			\$1,487,000.00					
21	Land-Use Administration		12.42%	\$3,750.00	\$30,200.00	\$33,950.00	\$33,950.00								
22	Uniform Construction Code		N/A	\$0.00	\$0.00	\$0.00									
23	Insurance		0.00%	\$0.00	\$662,000.00	\$662,000.00	\$662,000.00								
25	Public Safety		6.12%	\$110,752.05	\$1,810,960.33	\$1,921,712.38	\$1,917,750.00	\$3,962.38		\$615,500.00					
26	Public Works		96.74%	\$731,619.06	\$756,280.94	\$1,487,900.00	\$872,400.00								
27	Health and Human Services		3.57%	\$250.00	\$7,000.00	\$7,250.00	\$7,250.00		\$46,000.00						
28	Parks and Recreation		-24.98%	(\$18,643.60)	\$74,643.60	\$56,000.00	\$10,000.00								
29	Education (including Library)		N/A	\$0.00	\$0.00	\$0.00									
30	Unclassified		500.00%	\$25,000.00	\$5,000.00	\$30,000.00	\$30,000.00								
31	Utilities and Bulk Purchases		0.21%	\$500.00	\$241,500.00	\$242,000.00	\$242,000.00								
32	Landfill / Solid Waste Disposal		18.64%	\$27,500.00	\$147,500.00	\$175,000.00	\$175,000.00								
35	Contingency		0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures		2.98%	\$19,400.00	\$650,600.00	\$670,000.00	\$653,000.00			\$37,000.00					
37	Judgements		N/A	\$0.00	\$0.00	\$0.00									
42	Shared Services		3.37%	\$12,076.00	\$358,600.00	\$370,676.00	\$370,676.00								
43	Court and Public Defender		N/A	\$0.00	\$0.00	\$0.00									
44	Capital		500.03%	\$580,037.85	\$116,000.00	\$696,037.85	\$196,037.85			\$500,000.00					
45	Debt		-10.62%	(\$29,000.00)	\$273,000.00	\$244,000.00	\$244,000.00								
46	Deferred Charges		5.97%	\$10,379.28	\$174,000.00	\$184,379.28	\$25,379.28		\$75,000.00	\$84,000.00					
48	Debt - Type I School District		N/A	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		0.55%	\$2,005.55	\$366,818.97	\$368,824.52	\$368,824.52								
55	Surplus General Budget		N/A	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	\$964,676.19	\$8,214,533.84	\$9,179,230.03	\$6,330,767.65	\$3,962.38	\$121,000.00	\$2,723,500.00	\$0.00	\$0.00	\$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	0.00	6.00	20,121.75	\$18,691.83	\$0.00	\$0.00	\$0.00	\$1,429.92
Supervisory Staff (Department Heads & Managers)	2.00	0.00	306,014.15	\$235,985.75	\$0.00	\$26,299.74	\$25,675.75	\$18,052.91
Police Officers (Including Superior Officers)	12.00	0.00	2,344,580.51	\$1,295,077.00	\$388,260.82	\$330,374.14	\$202,093.21	\$128,775.34
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	12.00	0.00	1,243,049.05	\$817,615.00	\$90,637.88	\$105,554.10	\$159,760.72	\$69,481.35
All Other Non-Union Employees not listed above	3.00	25.00	568,674.85	\$434,891.65	\$0.00	\$20,813.76	\$79,700.23	\$33,269.21
Totals	29.00	31.00	4,482,440.31	\$2,802,261.23	\$478,898.70	\$483,041.74	\$467,229.91	\$251,008.73

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

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

Active Employees - Health Benefits - Annual Cost	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
Single Coverage	4.00	\$11,222.88	\$44,891.52	4.00	\$11,234.16	\$44,936.64
Parent & Child	1.00	\$20,089.08	\$20,089.08	1.00	\$20,109.24	\$20,109.24
Employee & Spouse (or Partner)	6.00	\$22,445.88	\$134,675.28	6.00	\$22,468.08	\$134,808.48
Family	12.00	\$31,312.08	\$375,744.96	12.00	\$31,343.40	\$376,120.80
Employee Cost Sharing Contribution (enter as negative -)			(\$82,905.36)			(\$68,850.36)
Subtotal	23.00		\$492,495.48	23.00		\$507,124.80
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$28,395.64	\$85,186.92	3	\$26,149.00	\$78,447.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$4,044.84)			(\$4,044.84)
Subtotal	3.00		\$81,142.08	3.00		\$74,402.16
GRAND TOTAL	26.00		\$573,637.56	26.00		\$581,526.96

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)?

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

YES
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
Police Department		\$53,583.35	x		
Other		\$9,815.96	x		
Totals	0.00	\$63,399.31			
Total Funds Reserved as of end of 2016		\$0.00			
Total Funds Appropriated in 2017		\$0.00			

USER FRIENDLY BUDGET SECTION - Notes

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