



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Website:

Filename:

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
Thomas		O'Brien	12/31/2019	tbrien@springlakehts.com

John	E.	Barrett		administrator@springlakehts.com
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Thomas	X	Seaman		tseaman@springlakehts.com
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Janine		Gillis		jjgillis@springlakehts.com
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John	R.	Swisher		
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Registered Municipal Accountant

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Christopher		Campion, Jr.	12/31/2020	ccampion@springlakehts.com
Sara		King	12/31/2018	sking@springlakehts.com
Robert		Merriken	12/31/2018	rmerriken@springlakehts.com
Richard		Diver	12/31/2019	rdiver@springlakehts.com
Joseph		Tompey	12/31/2019	jtompey@springlakehts.com
James		Shuler	12/31/2020	jshuler@springlakehts.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

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

Calendar Year	Calendar Year	% of	Avg Residential	
<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>	
Municipal Purpose Tax	0.374	\$4,593,751.00	27.48%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$121,000.00	0.72%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.692	\$8,525,892.00	51.00%	\$0.00
Regional School District			0.00%	\$0.00
County Purposes	0.251	\$3,080,048.96	18.42%	\$0.00
County Library	0.018	\$215,802.74	1.29%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.015	\$180,929.42	1.08%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	1.360	\$16,717,424.12	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2017
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment _____

Prior Year to Current Year Comparison

<u>Comparison - Municipal Purposes Tax Rate</u>		
Prior Year	Current Year	% Change (+/-)
0.374		-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,593,751.00	\$4,779,300.56	4.04%	\$185,549.56

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

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

	<u>Current Year 2018 Budget</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Taxes</u>		
Municipal Purpose Tax		ACTUAL	\$4,779,300.56
Municipal Library			
Municipal Open Space		ACTUAL	\$124,034.00
Fire Districts (total levies)			
Other Special Districts (total levies)		ESTIMATED	\$8,750,000.00
Local School District			
Regional School District			
County Purposes		ESTIMATED	\$3,094,000.00
County Library		ESTIMATED	\$216,000.00
County Board of Health			
County Open Space		ESTIMATED	\$190,000.00
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$17,153,334.56

Revenue Anticipated, Excluding Tax Levy _____ 1,694,191.43
 Budget Appropriations, before Reserve for Uncollected Taxes _____ 6,074,072.43
 Total Non-Municipal Tax Levy _____ \$12,374,034.00
 Amount to be Raised by Taxes - Before RUT _____ \$16,753,915.00
 Reserve for Uncollected Taxes (RUT) _____ \$397,044.72
 Total Amount to be Raised by Taxes _____ \$17,150,959.72

% of Tax Collections used to Calculate RUT _____ 97.69%
 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 _____ 16,560,144.38
 Total Tax Levy, CY 2017 _____ 16,777,315.86
 % of Taxes Collected, CY 2017 _____ 98.71%
 Delinquent Taxes - December 31, 2017 _____ \$204,692.73

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	Second Utility	Beach Utility	Fourth Utility	N/A Utility	Utility
08	Surplus	-33.33%	(\$300,000.00)	\$900,000.00	\$600,000.00	\$450,000.00		\$150,000.00					
08	Local Revenue	-0.43%	(\$10,777.51)	\$2,501,777.51	\$2,491,000.00	\$216,000.00		\$2,275,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$399,325.00	\$399,325.00	\$399,325.00							
08	Uniform Construction Code Fees	-6.05%	(\$4,977.00)	\$82,281.00	\$77,304.00	\$77,304.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00							
08	Additional Revenue Offset by Appropriations	N/A	\$0.00		\$0.00								
10	Public and Private Revenue	-99.44%	(\$720,792.00)	\$724,854.43	\$4,062.43	\$4,062.43							
08	Other Special Items	-1.44%	(\$4,639.01)	\$322,139.01	\$317,500.00	\$317,500.00							
15	Receipts from Delinquent Taxes	-12.89%	(\$31,075.60)	\$241,075.60	\$210,000.00	\$210,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.09%	(\$4,372.25)	\$4,783,672.81	\$4,779,300.56	\$4,779,300.56							
07	Minimum Library Tax	N/A	\$0.00		\$0.00								
54	Open Space Levy Tax	2.51%	\$3,034.00	\$121,000.00	\$124,034.00		\$124,034.00						
07	Addition to Local District School Tax	N/A	\$0.00		\$0.00								
08	Deficit General Budget	N/A	\$0.00		\$0.00								
	Total	-10.63%	(\$1,073,599.37)	\$10,096,125.36	\$9,022,525.99	\$6,473,491.99	\$124,034.00	\$2,425,000.00	\$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	Second Utility	Beach Utility	Fourth Utility	N/A Utility	Utility
	Full-Time	Part-Time													
20	General Government		-0.57%	(\$11,620.00)	\$2,053,400.00	\$2,041,780.00	\$517,780.00			\$1,524,000.00					
21	Land-Use Administration		71.83%	\$20,650.00	\$28,750.00	\$49,400.00									
22	Uniform Construction Code		N/A	\$0.00		\$0.00									
23	Insurance		1.07%	\$7,000.00	\$657,000.00	\$664,000.00									
25	Public Safety		0.17%	\$3,363.29	\$1,976,949.14	\$1,980,312.43	\$1,976,250.00	\$4,062.43							
26	Public Works		-30.70%	(\$665,517.28)	\$2,167,517.28	\$1,502,000.00	\$889,000.00			\$613,000.00					
27	Health and Human Services		0.00%	\$0.00	\$7,250.00	\$7,250.00									
28	Parks and Recreation		7.70%	\$4,234.00	\$55,000.00	\$59,234.00	\$10,200.00		\$49,034.00						
29	Education (including Library)		N/A	\$0.00		\$0.00									
30	Unclassified		200.00%	\$60,000.00	\$30,000.00	\$90,000.00	\$90,000.00								
31	Utilities and Bulk Purchases		-0.74%	(\$1,600.00)	\$216,600.00	\$215,000.00	\$215,000.00								
32	Landfill / Solid Waste Disposal		-2.15%	(\$3,738.01)	\$173,738.01	\$170,000.00	\$170,000.00								
35	Contingency		0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures		8.36%	\$56,000.00	\$670,000.00	\$726,000.00	\$689,000.00			\$37,000.00					
37	Judgements		N/A	\$0.00		\$0.00									
42	Shared Services		-0.99%	(\$3,676.00)	\$370,676.00	\$367,000.00	\$367,000.00								
43	Court and Public Defender		N/A	\$0.00		\$0.00									
44	Capital		-56.96%	(\$410,917.13)	\$721,417.13	\$310,500.00	\$148,500.00			\$162,000.00					
45	Debt		9.92%	\$31,630.00	\$319,000.00	\$350,630.00	\$275,630.00		\$75,000.00						
46	Deferred Charges		5.95%	\$5,000.00	\$84,000.00	\$89,000.00				\$89,000.00					
48	Debt - Type 1 School District		N/A	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		8.30%	\$30,595.04	\$368,824.52	\$399,419.56	\$399,419.56								
55	Surplus General Budget		N/A	\$0.00		\$0.00									
	Total	0.00	0.00	(\$878,596.09)	\$9,901,122.08	\$9,022,525.99	\$6,469,429.56	\$4,062.43	\$124,034.00	\$2,425,000.00	\$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, 2017 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	33	\$8,540,200.00	0.69%
2 Residential	2,136	\$1,051,374,500.00	84.76%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	77	\$118,970,300.00	9.59%
4B Industrial	0	\$0.00	0.00%
4C Apartments	9	\$61,555,300.00	4.96%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	2,255	\$1,240,440,300.00	100.00%

Average Ratio (%), Assessed to True Value 100.00%
 Equalized Valuation, Taxable Properties \$1,240,440,300.00

Total # of property tax appeals filed in 2017	County Tax Board	29.00
	State Tax Court	8.00
Number of 2017 County Tax Board decisions appealed to Tax Court		5.00
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2017

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$8,730,000.00	22.29%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	21	\$21,143,600.00	53.99%
15D Church and Charities	2	\$2,983,400.00	7.62%
15E Cemeteries & Graveyards	2	\$1,291,900.00	3.30%
15F Other Exempt	8	\$5,012,000.00	12.80%
Total	34	\$39,160,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 3.16%

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		5.00	17,223.59	\$15,999.62				\$1,223.97
Supervisory Staff (Department Heads & Managers)	2.00		228,384.92	\$191,666.28		\$13,022.01	\$9,034.16	\$14,662.47
Police Officers (Including Superior Officers)	15.00		2,062,573.10	\$1,419,383.66	\$284,995.97	\$140,177.18	\$87,631.25	\$130,385.04
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	12.00		984,450.39	\$777,385.29	\$47,877.52	\$49,550.42	\$46,504.56	\$63,132.60
All Other Non-Union Employees not listed above	3.00	30.00	464,929.27	\$402,266.75		\$16,859.79	\$15,029.32	\$30,773.41
Totals	32.00	35.00	3,757,561.27	\$2,806,701.60	\$332,873.49	\$219,609.40	\$158,199.29	\$240,177.49

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

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	5.00	\$11,222.88	\$56,114.40	4.00	\$11,222.88	\$44,891.52
Parent & Child	2.00	\$20,089.08	\$40,178.16	1.00	\$20,089.08	\$20,089.08
Employee & Spouse (or Partner)	7.00	\$22,445.88	\$157,121.16	6.00	\$22,445.88	\$134,675.28
Family	10.00	\$31,312.08	\$313,120.80	12.00	\$31,312.08	\$375,744.96
Employee Cost Sharing Contribution (enter as negative -)			(\$158,200.02)			(\$82,905.36)
Subtotal	24.00		\$408,334.50	23.00		\$492,495.48
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$23,314.77	\$93,259.08	3	\$28,395.64	\$85,186.92
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$3,770.70)			(\$4,044.84)
Subtotal	4.00		\$89,488.38	3.00		\$81,142.08
GRAND TOTAL	28.00		\$497,822.88	26.00		\$573,637.56

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
YES	YES

