



State of New Jersey Local Government Services

Year: 2017 **Municipal User Friendly Budget**

MUNICIPALITY: 1515 Lavallette Borough - County of Ocean ▼ Adopted ▼

Municode: 1515 **Filename:** 1515_fba_2017.xlsm

Website: www.lavallette.org

Phone Number: 732-793-7477

Mailing Address: 1306 Grand Central Avenue

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

Municipality: Lavallette **State:** NJ **Zip:** 08735

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Walter	G	LaCicero	12/31/2018	

Chief Administrative Officer

John	O	Bennett		
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Chief Financial Officer

Christine	A	Sierfeld		
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Municipal Clerk

Donnelly	M	Amico		
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Registered Municipal Accountant

Robert	S	Oliwa		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Anita	F	Zalom	12/31/2017	
David		Finter	12/31/2017	
Joanne		Fillipone	12/31/2018	
James	G	Borowski	12/31/2018	
Robert	P	Lamb	12/31/2019	
Michael		Stogdill	12/31/2019	



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	0.296	\$5,529,000.00	31.22%	\$2,028.42
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	0.192	\$3,586,038.00	20.25%	\$1,315.73
Regional School District			0.00%	\$0.00
County Purposes	0.390	\$7,281,803.96	41.11%	\$2,672.59
County Library	0.042	\$784,066.44	4.43%	\$287.82
County Board of Health	0.015	\$282,739.08	1.60%	\$102.79
County Open Space	0.014	\$247,552.76	1.40%	\$95.94
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	0.949	\$17,711,200.24	100.00%	\$6,503.29

Total Taxable Valuation as of	October 1, 2016	<u>\$1,874,921,634.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$685,278.38</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.296	0.306	3.38%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,529,000.00	\$5,731,697.74	3.67%	\$202,697.74

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,028.42	\$2,096.95	3.38%	\$68.53

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$5,731,697.74
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$3,657,758.76
Regional School District		
County Purposes	ESTIMATED	\$8,768,085.48
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$18,157,541.98

Revenue Anticipated, Excluding Tax Levy	3,828,813.92
Budget Appropriations, before Reserve for Uncollected Taxes	9,075,555.66
Total Non-Municipal Tax Levy	\$12,425,844.24
Amount to be Raised by Taxes - Before RUT	\$17,672,585.98
Reserve for Uncollected Taxes (RUT)	\$484,802.27
Total Amount to be Raised by Taxes	\$18,157,388.25

% of Tax Collections used to Calculate RUT	<u>97.33%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	17,582,296.70
Total Tax Levy, CY 2016	17,880,194.23
% of Taxes Collected, CY 2016	<u>98.33%</u>
Delinquent Taxes - December 31, 2016	<u>\$268,185.41</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 Utility	Sewer Utility	Electric Utility	Utility	Utility	Utility
08	Surplus	24.53%	\$391,879.14	\$1,597,750.00	\$1,989,629.14	\$1,125,400.00		\$140,056.23	\$100,000.00	\$624,172.91			
08	Local Revenue	-0.24%	(\$14,611.89)	\$6,133,629.89	\$6,119,018.00	\$1,113,318.00		\$829,050.00	\$1,379,450.00	\$2,797,200.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$168,609.00	\$168,609.00	\$168,609.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-36.88%	(\$18,896.10)	\$51,230.07	\$32,333.97	\$32,333.97							
08	Other Special Items	504.83%	\$2,178,905.51	\$431,608.30	\$2,610,513.81	\$1,125,152.95		\$453,633.77		\$1,031,727.09			
15	Receipts from Delinquent Taxes	9.45%	\$22,784.46	\$241,215.54	\$264,000.00	\$264,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.98%	(\$115,608.22)	\$5,847,305.96	\$5,731,697.74	\$5,731,697.74							
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	16.89%	\$2,444,452.90	\$14,471,348.76	\$16,915,801.66	\$9,560,511.66	\$0.00	\$1,422,740.00	\$1,479,450.00	\$4,453,100.00	\$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 Utility	Sewer Utility	Electric Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	6.00	8.00	6.11%	\$144,730.00	\$2,369,260.00	\$2,513,990.00	\$478,000.00	\$1,500.00		\$639,740.00	\$504,150.00	\$890,600.00			
21	Land-Use Administration	1.00	4.00	39.05%	\$21,075.00	\$53,975.00	\$75,050.00	\$75,050.00								
22	Uniform Construction Code			49.23%	\$18,475.00	\$37,525.00	\$56,000.00	\$56,000.00								
23	Insurance			-1.69%	(\$25,036.00)	\$1,484,036.00	\$1,459,000.00	\$1,455,500.00		\$2,500.00	\$500.00	\$500.00				
25	Public Safety	15.00	12.00	-0.41%	(\$8,401.94)	\$2,061,970.77	\$2,053,568.83	\$2,022,700.00	\$30,868.83							
26	Public Works	20.00	6.00	1.10%	\$11,725.45	\$1,061,874.55	\$1,073,600.00	\$1,073,600.00								
27	Health and Human Services			-13.69%	(\$1,800.00)	\$13,150.00	\$11,350.00	\$11,350.00								
28	Parks and Recreation			4.99%	\$21,940.00	\$439,710.00	\$461,650.00	\$461,650.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
31	Utilities and Bulk Purchases			2.00%	\$51,600.00	\$2,576,400.00	\$2,628,000.00	\$253,000.00			\$555,000.00	\$1,820,000.00				
32	Landfill / Solid Waste Disposal			17.34%	\$25,830.39	\$149,000.00	\$174,830.39	\$169,000.00	\$5,830.39							
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			1.72%	\$15,532.00	\$903,968.00	\$919,500.00	\$712,500.00		\$59,000.00	\$67,000.00	\$81,000.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			-49.00%	(\$4,900.00)	\$10,000.00	\$5,100.00	\$5,100.00								
43	Court and Public Defender	1.00	2.00	-10.75%	(\$13,820.00)	\$128,520.00	\$114,700.00	\$114,700.00								
44	Capital			28.57%	\$20,000.00	\$70,000.00	\$90,000.00	\$25,000.00		\$35,000.00	\$10,000.00	\$20,000.00				
45	Debt			221.13%	\$2,663,026.67	\$1,204,300.00	\$3,867,326.67	\$1,197,026.67		\$686,500.00	\$342,800.00	\$1,641,000.00				
46	Deferred Charges			0.00%	\$0.77	\$916,679.00	\$916,679.77	\$916,679.77								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-7.04%	(\$36,700.00)	\$521,656.00	\$484,956.00	\$484,956.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	43.00	32.00	20.72%	\$2,903,277.34	\$14,012,524.32	\$16,915,801.66	\$9,522,312.44	\$38,199.22	\$0.00	\$1,422,740.00	\$1,479,450.00	\$4,453,100.00	\$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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	66	\$33,675,600.00	2.38%	15A Public Schools	1	\$3,994,800.00	10.10%
2 Residential	2,593	\$1,351,736,100.00	95.70%	15B Other Schools			0.00%
3A/3B Farm		\$0.00	0.00%	15C Public Property	15	\$24,545,000.00	62.05%
4A Commercial	70	\$24,803,900.00	1.76%	15D Church and Charities	5	\$8,478,100.00	21.43%
4B Industrial		\$0.00	0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments	7	\$2,250,000.00	0.16%	15F Other Exempt	4	\$2,539,200.00	6.42%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,736	\$1,412,465,600.00	100.00%	Total	25	\$39,557,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
86.70%				2.80%			
Equalized Valuation, Taxable Properties				2.80%			
\$1,629,141,407.15							
Total # of property tax appeals filed in 2016				County Tax Board			
				10.00			
				State Tax Court			
				0.00			
Number of 2016 County Tax Board decisions appealed to Tax Court				Number of pending property tax appeals in State Tax Court			
				4.00			
Amount paid out by municipality for tax appeals in 2016				\$27,240.66			

<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 2016 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)	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
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	109,679.33	\$37,500.00	\$1,000.00	\$1,291.00	\$66,943.08	\$2,945.25
Supervisory Staff (Department Heads & Managers)	6.00		715,251.17	\$527,233.00	\$0.00	\$68,065.78	\$79,619.07	\$40,333.32
Police Officers (Including Superior Officers)	12.00		1,806,169.58	\$1,197,430.00	\$70,000.00	\$254,736.00	\$187,045.18	\$96,958.40
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	25.00		2,481,932.45	\$1,486,450.00	\$139,000.00	\$191,900.70	\$540,234.82	\$124,346.93
All Other Non-Union Employees not listed above	1.00	4.00	175,335.57	\$120,080.00	\$5,250.00	\$15,502.33	\$25,317.12	\$9,186.12
Totals	44.00	11.00	5,288,368.10	\$3,368,693.00	\$215,250.00	\$531,495.81	\$899,159.27	\$273,770.02

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	7.00	\$9,504.48	\$66,531.36	5.00	\$9,513.96	\$47,569.80
Parent & Child	4.00	\$17,013.00	\$68,052.00	6.00	\$17,030.04	\$102,180.24
Employee & Spouse (or Partner)	14.00	\$19,008.84	\$266,123.76	14.00	\$19,027.68	\$266,387.52
Family	17.00	\$26,517.48	\$450,797.16	14.00	\$26,544.00	\$371,616.00
Employee Cost Sharing Contribution (enter as negative -)			(\$229,846.47)			(\$173,932.30)
Subtotal	42.00		\$621,657.81	39.00		\$613,821.26
<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	2	\$26,517.48	\$53,034.96	2	\$26,544.00	\$53,088.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,024.64)			(\$1,519.68)
Subtotal	2.00		\$51,010.32	2.00		\$51,568.32
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	4	\$6,773.28	\$27,093.12	5	\$6,485.40	\$32,427.00
Parent & Child	2	\$17,075.94	\$34,151.88	2	\$15,917.04	\$31,834.08
Employee & Spouse (or Partner)	10	\$17,531.27	\$175,312.70	10	\$20,450.40	\$204,504.00
Family	5	\$38,482.58	\$192,412.90	4	\$35,071.92	\$140,287.68
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	21.00		\$428,970.60	21.00		\$409,052.76
GRAND TOTAL	65.00		\$1,101,638.73	62.00		\$1,074,442.34

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)?

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 372 - Police	402.34	\$143,492.87	X		
Teamsters Local 469 - Public Works	221.48	\$62,796.46	X		
Teamsters Local 97 - White Collar	122.94	\$24,962.18	X		
Non-Union Employees	475.25	\$125,168.51		X	
Dispatchers and Records Clerk Union	77.88	\$13,415.43	X		
Totals	1299.89	\$369,835.45			
Total Funds Reserved as of end of 2016		\$13,887.03			
Total Funds Appropriated in 2017		\$10,000.00			

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

	Gross Debt		Net Debt	Current Year				
	Debt	Deductions		Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets	
Local School Debt	\$540,000.00	\$540,000.00	\$0.00	Utility Fund - Principal	\$2,369,200.00	\$830,000.00	\$410,000.00	\$8,179,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$301,100.00	\$186,206.27	\$167,043.77	\$2,999,970.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$782,826.67			
Water	\$4,294,750.00	\$4,294,750.00	\$0.00	Bond Anticipation Notes - Interest	\$234,200.00			
Sewer	\$4,066,500.00	\$4,066,500.00	\$0.00	Bonds - Principal	\$155,000.00	\$150,000.00	\$145,000.00	\$815,000.00
Electric	\$3,114,514.93	\$3,114,514.93	\$0.00	Bonds - Interest	\$25,000.00	\$23,000.00	\$20,000.00	\$1,474,446.25
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$3,867,326.67	\$1,189,206.27	\$742,043.77	\$13,468,416.25
<u>Municipal Purposes</u>				Total Principal	\$3,307,026.67	\$980,000.00	\$555,000.00	\$8,994,000.00
Debt Authorized			\$0.00	Total Interest	\$560,300.00	\$209,206.27	\$187,043.77	\$4,474,416.25
Notes Outstanding	\$11,868,265.00	\$2,722,198.32	\$9,146,066.68	% of Total Current Year Budget	22.86%			
Bonds Outstanding	\$1,265,000.00		\$1,265,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$25,149,029.93	\$14,737,963.25	\$10,411,066.68	Description	Debt Not Listed Above			
Population (2010 census)	1,875			Total Guarantees - Governmental				
Per Capita Gross Debt	\$13,412.82			Total Guarantees - Other				
Per Capita Net Debt	\$5,552.57			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$2,064,551,100.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.50%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa3	AA	X	
				Year of Last Rating	Aa3	AA	X	
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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