



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1515 Lavallette Borough - County of Ocean

Adopted

Municode: 1515

Filename: 1515_fba_2020.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	12/31/2022	

Chief Administrative Officer

Robert	L	Brice		
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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	12/31/2020	
Robert	P	Lamb	12/31/2022	
Michael		Stogdill	12/31/2022	
Joanne		Filippone	12/31/2021	
James	G	Borowski	12/31/2021	
David		Finter	12/31/2020	



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	0.311	\$5,955,972.98	31.79%	\$0.00	Municipal Purpose Tax	ACTUAL	\$6,051,744.00
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	0.201	\$3,859,389.00	20.60%	\$0.00	Local School District	ESTIMATED	\$3,936,576.78
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.391	\$7,471,640.36	39.88%	\$0.00	County Purposes	ESTIMATED	\$9,097,466.70
County Library	0.043	\$822,731.71	4.39%	\$0.00	County Library		
County Board of Health	0.019	\$362,555.12	1.94%	\$0.00	County Board of Health		
County Open Space	0.014	\$262,157.35	1.40%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	0.979	\$18,734,446.52	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$19,085,787.48
Total Taxable Valuation as of October 1, 2019 <u>\$2,375,500,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 3,165,139.20		
Current Year Average Residential Assessment <u>\$876,244.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 8,786,883.20		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$13,034,043.48		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$18,655,787.48		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$429,417.10		
0.311	0.255	-18.01%			Total Amount to be Raised by Taxes \$19,085,204.58		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.75%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$5,955,972.98	\$6,051,744.00	1.61%	\$95,771.02		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2019 18,888,830.18		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 19,032,087.63		
\$0.00	\$2,234.42	#DIV/0!	\$2,234.42		% of Taxes Collected, CY 2019 <u>99.25%</u>		
					Delinquent Taxes - December 31, 2019 <u>\$131,205.85</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	0.94%	\$20,865.48	\$2,213,834.52	\$2,234,700.00	\$1,600,000.00		\$188,400.00	\$314,100.00	\$132,200.00			
08	Local Revenue	-3.03%	(\$198,000.06)	\$6,539,050.06	\$6,341,050.00	\$1,186,000.00		\$802,050.00	\$1,370,000.00	\$2,983,000.00			
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	-48.31%	(\$40,952.56)	\$84,777.51	\$43,824.95	\$43,824.95							
08	Other Special Items	-96.14%	(\$1,495,822.74)	\$1,555,822.74	\$60,000.00	\$40,000.00		\$20,000.00					
15	Receipts from Delinquent Taxes	-51.48%	(\$134,440.89)	\$261,146.14	\$126,705.25	\$126,705.25							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-5.83%	(\$374,817.48)	\$6,426,561.48	\$6,051,744.00	\$6,051,744.00							
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	-12.89%	(\$2,223,168.25)	\$17,249,801.45	\$15,026,633.20	\$9,216,883.20	\$0.00	\$1,010,450.00	\$1,684,100.00	\$3,115,200.00	\$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)	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	5.00	8.00	-5.30%	(\$158,144.61)	\$2,982,350.00	\$2,824,205.39	\$652,155.39		\$723,950.00	\$525,100.00	\$923,000.00				
21	Land-Use Administration		3.00	-0.16%	(\$100.00)	\$60,950.00	\$60,850.00	\$60,850.00								
22	Uniform Construction Code		3.00	-48.54%	(\$20,000.00)	\$41,200.00	\$21,200.00	\$21,200.00								
23	Insurance			1.99%	\$31,000.00	\$1,557,000.00	\$1,588,000.00	\$1,584,500.00		\$2,500.00	\$500.00	\$500.00				
25	Public Safety	14.00	20.00	2.01%	\$43,173.73	\$2,147,693.67	\$2,190,867.40	\$2,190,867.40								
26	Public Works	18.00	6.00	2.78%	\$32,500.00	\$1,169,017.41	\$1,201,517.41	\$1,201,517.41								
27	Health and Human Services			-17.92%	(\$2,500.00)	\$13,950.00	\$11,450.00	\$11,450.00								
28	Parks and Recreation		55.00	24.13%	\$123,700.00	\$512,600.00	\$636,300.00	\$636,300.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			-33.33%	(\$5,000.00)	\$15,000.00	\$10,000.00	\$10,000.00								
31	Utilities and Bulk Purchases			-4.66%	(\$144,500.00)	\$3,099,400.00	\$2,954,900.00	\$274,900.00			\$750,000.00	\$1,930,000.00				
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$176,500.00	\$176,500.00	\$176,500.00								
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			4.05%	\$41,600.00	\$1,027,400.00	\$1,069,000.00	\$855,000.00		\$61,000.00	\$58,000.00	\$95,000.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			78.57%	\$4,243.00	\$5,400.00	\$9,643.00	\$9,643.00								
43	Court and Public Defender	1.00	2.00	-4.70%	(\$5,500.00)	\$117,000.00	\$111,500.00	\$111,500.00								
44	Capital			31.25%	\$25,000.00	\$80,000.00	\$105,000.00	\$65,000.00		\$5,000.00	\$5,000.00	\$30,000.00				
45	Debt			-14.87%	(\$283,800.00)	\$1,909,000.00	\$1,625,200.00	\$925,000.00		\$218,000.00	\$345,500.00	\$136,700.00				
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-4.44%	(\$20,000.00)	\$450,000.00	\$430,000.00	\$430,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	38.00	97.00	-2.20%	(\$338,327.88)	#####	\$15,026,633.20	\$9,216,883.20	\$0.00	\$0.00	\$1,010,450.00	\$1,684,100.00	\$3,115,200.00	\$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		7.00	79,060.42	\$37,500.00	\$1,500.00	\$1,369.00	\$35,707.92	\$2,983.50
Supervisory Staff (Department Heads & Managers)	4.00	1.00	653,072.73	\$443,013.00		\$60,648.48	\$115,520.76	\$33,890.49
Police Officers (Including Superior Officers)	14.00	4.00	2,083,027.75	\$1,242,901.00	\$75,000.00	\$358,555.00	\$305,752.32	\$100,819.43
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	22.00		2,595,099.04	\$1,477,806.00	\$140,000.00	\$206,409.52	\$647,121.36	\$123,762.16
All Other Non-Union Employees not listed above		12.00	181,245.00	\$140,000.00	\$10,000.00	\$20,535.00		\$10,710.00
Totals	40.00	24.00	5,591,504.94	\$3,341,220.00	\$226,500.00	\$647,517.00	\$1,104,102.36	\$272,165.58

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	6.00	\$11,666.52	\$69,999.12	5.00	\$11,938.32	\$59,691.60
Parent & Child	3.00	\$25,928.16	\$77,784.48	2.00	\$26,174.52	\$52,349.04
Employee & Spouse (or Partner)	8.00	\$27,981.96	\$223,855.68	8.00	\$28,304.28	\$226,434.24
Family	19.00	\$35,707.92	\$678,450.48	19.00	\$36,315.96	\$690,003.24
Employee Cost Sharing Contribution (enter as negative -)			(\$183,814.63)			(\$182,352.36)
Subtotal	36.00		\$866,275.13	34.00		\$846,125.76
<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	1	\$35,707.92	\$35,707.92	1	\$36,315.96	\$36,315.96
Employee Cost Sharing Contribution (enter as negative -)			(\$803.43)			(\$817.11)
Subtotal	1.00		\$34,904.49	1.00		\$35,498.85
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	10	\$5,090.94	\$50,909.40	6	\$4,278.60	\$25,671.60
Parent & Child	1	\$6,233.88	\$6,233.88	2	\$10,360.20	\$20,720.40
Employee & Spouse (or Partner)	13	\$14,957.64	\$194,449.32	15	\$13,301.40	\$199,521.00
Family	4	\$22,861.56	\$91,446.24	4	\$22,703.52	\$90,814.08
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	28.00		\$343,038.84	27.00		\$336,727.08
GRAND TOTAL	65.00		\$1,244,218.46	62.00		\$1,218,351.69

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	436.50	\$162,094.89	X		
Teamsters Local 469 - Public Works	233.91	\$65,020.78	X		
Teamsters Local 97 - White Collar	107.56	\$18,626.12	X		
Non-Union Employees	445.03	\$134,818.80		X	
Dispatcher and Records Clerk Union	34.00	\$8,846.88	X		
Totals	1257.00	\$389,407.47			
Total Funds Reserved as of end of 2019		\$12,707.86			
Total Funds Appropriated in 2020		\$10,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$2,560,000.00	\$2,560,000.00	\$0.00	Utility Fund - Principal	\$484,000.00	\$510,000.00	\$500,000.00	\$4,800,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$216,200.00	\$2,150,000.00	\$220,000.00	\$1,800,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$350,000.00			
Water	\$2,192,237.33	\$2,192,237.33	\$0.00	Bond Anticipation Notes - Interest	\$25,000.00			
Sewer	\$3,402,300.00	\$3,402,300.00	\$0.00	Bonds - Principal	\$365,000.00	\$375,000.00	\$390,000.00	\$4,730,000.00
Electric	\$322,089.00	\$322,809.00	-\$720.00	Bonds - Interest	\$185,000.00	\$176,000.00	\$151,000.00	\$900,000.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$1,625,200.00	\$3,211,000.00	\$1,261,000.00	\$12,230,000.00
<u>Municipal Purposes</u>				Total Principal	\$1,199,000.00	\$885,000.00	\$890,000.00	\$9,530,000.00
Debt Authorized			\$0.00	Total Interest	\$426,200.00	\$2,326,000.00	\$371,000.00	\$2,700,000.00
Notes Outstanding	\$1,713,271.15	\$264,088.70	\$1,449,182.45	% of Total Current Year Budget	10.82%			
Bonds Outstanding	\$6,070,000.00		\$6,070,000.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$16,259,897.48	\$8,741,435.03	\$7,518,462.45	Total Guarantees - Other				
Population (2010 census)	<u>1,875</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$8,671.95</u>			Total Other				
Per Capita Net Debt	<u>\$4,009.85</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$219,550,796.33</u>		Rating	Aa3	AA		
Net Debt as % of 3 Year Avg Property Valuation		<u>3.42%</u>		Year of Last Rating	Aa3	AA		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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