



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1304_fba_2017.xlsm

Website:

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
Rhonda	C	LeGrice	12/31/2019	rlegrice@ahnj.com

Chief Administrative Officer

Adam		Hubeny		ahubeny@ahnj.com
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Chief Financial Officer

Gerard	T	Gagliano		igagliano@ahnj.com
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Municipal Clerk

Dwayne	M	Harris		dharris@ahnj.com
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Registered Municipal Accountant

Andrew	J	Sabine		asabine91@comcast.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frederick	L	Fligor	12/31/2019	
Stephen		Boracchia	12/31/2019	
Roy		Delloso	12/31/2018	
Charles		Lero	12/31/2018	
Peter	T	Doyle	12/31/2017	
John	C	Archibald	12/31/2017	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.848	\$5,395,169.06	32.37%	\$2,878.11	Municipal Purpose Tax	ESTIMATED	\$5,394,788.42
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$63,604.27	0.38%	\$33.94	Municipal Open Space	ESTIMATED	\$63,604.27
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	0.759	\$4,826,344.00	28.96%	\$2,576.05	Local School District	ESTIMATED	\$4,850,000.00
Regional School District	0.638	\$4,056,243.00	24.34%	\$2,165.37	Regional School District	ESTIMATED	\$4,100,000.00
County Purposes	0.319	\$2,029,994.35	12.18%	\$1,082.69	County Purposes	ESTIMATED	\$2,100,395.73
County Library	0.022	\$139,372.81	0.84%	\$74.67	County Library	ESTIMATED	\$135,000.00
County Board of Health	0.007	\$40,918.26	0.25%	\$23.76	County Board of Health		\$45,000.00
County Open Space	0.018	\$116,619.23	0.70%	\$61.09	County Open Space		\$120,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.621	\$16,668,264.98	100.00%	\$8,895.67	Total ESTIMATED amount to be raised by taxes		\$16,808,788.42
Total Taxable Valuation as of October 1, 2016 <u>\$637,655,800.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,940,971.91</u>		
Current Year Average Residential Assessment <u>\$339,400.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>8,086,990.26</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$11,414,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$16,560,018.35</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$248,770.07</u>		
0.848		-100.00%			Total Amount to be Raised by Taxes <u>\$16,808,788.42</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.52%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$5,395,169.06	\$5,394,788.42	-0.01%	(\$380.64)		<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 2016 <u>16,471,666.87</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>16,717,889.97</u>		
\$2,878.11	\$0.00	-100.00%	(\$2,878.11)		% of Taxes Collected, CY 2016 <u>98.53%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$237,588.83</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	Harbor Utility	Utility	Utility	Utility	Utility
08	Surplus	16.27%	\$175,911.02	\$1,081,000.00	\$1,256,911.02	\$669,040.57		\$320,000.00	\$267,870.45				
08	Local Revenue	12.00%	\$1,125,622.77	\$9,379,125.52	\$10,504,748.29	\$1,022,960.93		\$2,512,187.36	\$6,969,600.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$325,117.00	\$325,117.00	\$325,117.00							
08	Uniform Construction Code Fees	-1.25%	(\$2,030.00)	\$162,030.00	\$160,000.00	\$160,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-0.90%	(\$1,048.20)	\$116,048.20	\$115,000.00	\$115,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	38.36%	\$50,695.17	\$132,148.81	\$182,843.98	\$182,843.98							
08	Other Special Items	1890.28%	\$225,139.64	\$11,910.36	\$237,050.00	\$237,050.00							
15	Receipts from Delinquent Taxes	69.26%	\$94,113.14	\$135,886.86	\$230,000.00	\$230,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.18%	\$62,803.77	\$5,331,984.65	\$5,394,788.42	\$5,394,788.42							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.01%	(\$5.49)	\$63,765.49	\$63,760.00		\$63,760.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	10.34%	\$1,731,201.82	\$16,739,016.89	\$18,470,218.71	\$8,336,800.90	\$63,760.00	\$2,832,187.36	\$7,237,470.45	\$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	Harbor Utility	Utility	Utility	Utility	Utility	
20	General Government	10.00	8.00	35.58%	\$203,500.04	\$571,900.68	\$775,400.72									
21	Land-Use Administration	1.00		1.26%	\$1,000.00	\$79,200.00	\$80,200.00	\$80,200.00								
22	Uniform Construction Code	1.00	6.00	-4.32%	(\$3,200.00)	\$74,000.00	\$70,800.00	\$70,800.00								
23	Insurance			-0.86%	(\$14,700.00)	\$1,707,200.00	\$1,692,500.00	\$1,075,500.00			\$149,500.00	\$467,500.00				
25	Public Safety	18.00	1.00	-3.56%	(\$68,205.94)	\$1,914,003.72	\$1,845,797.78	\$1,844,175.00	\$1,622.78							
26	Public Works	19.00	19.00	3.95%	\$87,356.94	\$2,212,624.26	\$2,299,981.20	\$722,500.00	\$181,221.20	\$63,760.00	\$1,332,500.00					
27	Health and Human Services			25.00%	\$1,000.00	\$4,000.00	\$5,000.00	\$5,000.00								
28	Parks and Recreation		29.00	1.78%	\$55,850.00	\$3,129,900.00	\$3,185,750.00	\$53,000.00				\$3,132,750.00				
29	Education (including Library)			#DIV/0!	\$1,500.00		\$1,500.00	\$1,500.00								
30	Unclassified			244.81%	\$58,929.11	\$24,070.89	\$83,000.00	\$83,000.00								
31	Utilities and Bulk Purchases			-4.65%	(\$14,500.00)	\$312,000.00	\$297,500.00	\$297,500.00								
32	Landfill / Solid Waste Disposal	4.00		-7.27%	(\$16,474.20)	\$226,474.20	\$210,000.00	\$210,000.00								
35	Contingency			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
36	Statutory Expenditures			-8.72%	(\$83,505.43)	\$957,212.00	\$873,706.57	\$545,706.57			\$78,000.00	\$250,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-19.49%	(\$11,039.00)	\$56,639.00	\$45,600.00	\$45,600.00								
43	Court and Public Defender	1.00	3.00	2.80%	\$3,500.00	\$125,200.16	\$128,700.16	\$128,700.16								
44	Capital			-29.38%	(\$240,500.00)	\$818,500.00	\$578,000.00	\$182,000.00			\$76,000.00	\$320,000.00				
45	Debt			48.30%	\$1,713,190.32	\$3,546,821.89	\$5,260,012.21	\$1,731,604.40			\$1,171,187.36	\$2,357,220.45				
46	Deferred Charges			#DIV/0!	\$185,000.00		\$185,000.00	\$50,000.00			\$25,000.00	\$110,000.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			78.36%	\$109,294.47	\$139,475.60	\$248,770.07	\$248,770.07								
55	Surplus General Budget			0.00%	\$0.00	\$600,000.00	\$600,000.00					\$600,000.00				
	Total	54.00	66.00	11.93%	\$1,967,996.31	\$16,502,222.40	\$18,470,218.71	\$8,153,956.92	\$182,843.98	\$63,760.00	\$2,832,187.36	\$7,237,470.45	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	89	\$7,640,200.00	1.20%	15A Public Schools	1	\$4,046,200.00	6.08%
2 Residential	1,646	\$557,867,500.00	87.65%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	92	\$42,344,000.00	63.63%
4A Commercial	88	\$56,266,000.00	8.84%	15D Church and Charities	13	\$13,281,500.00	19.96%
4B Industrial	4	\$3,059,500.00	0.48%	15E Cemeteries & Graveyards			0.00%
4C Apartments	8	\$11,657,400.00	1.83%	15F Other Exempt	7	\$6,877,100.00	10.33%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,835	\$636,490,600.00	100.00%	Total	113	\$66,548,800.00	100.00%
Average Ratio (%), Assessed to True Value				79.78%			
Equalized Valuation, Taxable Properties				\$797,807,219.85			
Total # of property tax appeals filed in 2016				County Tax Board			
				State Tax Court			
Number of 2016 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2016							
				Percentage of Exempt vs. Non-Exempt Properties			
				10.46%			

<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	1	\$35,382.15	\$5,261,200.00	\$147,331.65
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	1	35,382.15	5,261,200.00	147,331.65

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
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
Presbyterian Home of Atlantic Highlands	Other	\$35,382.15	\$5,261,200.00	\$147,331.65															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
		\$35,382.15	\$5,261,200.00	\$147,331.65			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total																			

Sheet UFB-6

Sheet UFB-6C

**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	29,500.00	\$22,500.00				\$7,000.00
Supervisory Staff (Department Heads & Managers)	9.00	1.00	1,085,000.00	\$795,000.00		\$70,000.00	\$180,000.00	\$40,000.00
Police Officers (Including Superior Officers)	14.00		2,219,642.00	\$1,455,000.00	\$90,000.00	\$334,642.00	\$300,000.00	\$40,000.00
Fire Fighters (Including Superior Officers)		2.00	3,750.00	\$3,750.00				
All Other Union Employees not listed above	20.00		1,763,724.88	\$1,082,700.88	\$100,000.00	\$141,524.00	\$385,000.00	\$54,500.00
All Other Non-Union Employees not listed above	10.00	52.00	1,535,000.00	\$990,000.00	\$15,000.00	\$65,000.00	\$345,000.00	\$120,000.00
Totals	53.00	62.00	6,636,616.88	\$4,348,950.88	\$205,000.00	\$611,166.00	\$1,210,000.00	\$261,500.00

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

	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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	10.00	\$14,100.00	\$141,000.00			\$0.00
Parent & Child	3.00	\$21,024.00	\$63,072.00			\$0.00
Employee & Spouse (or Partner)	15.00	\$30,684.00	\$460,260.00			\$0.00
Family	20.00	\$36,228.00	\$724,560.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$305,000.00)			
Subtotal	48.00		\$1,083,892.00	0.00		\$0.00
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)			\$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
GRAND TOTAL	48.00		\$1,083,892.00	0.00		\$0.00

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)?

no
no

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

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Atlantic Highlands Municipal Supervisors Association	1240.00	\$365,000.00	X		
Atlantic Highlands Municipal Employee Association	1310.00	\$187,000.00	X		
Atlantic Highlands PBA Local #242	2320.00	\$815,000.00	X		
Non-Union Personnel	680.00	\$125,000.00		X	
Totals	5550.00	\$1,492,000.00			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets	
Local School Debt	\$2,150,000.00	\$2,150,000.00	\$0.00	Utility Fund - Principal	\$876,356.19	\$890,648.65	\$940,356.58	\$7,457,381.32
Regional School Debt	\$3,445,515.31	\$3,445,515.31	\$0.00	Utility Fund - Interest	\$407,381.69	\$377,263.28	\$335,265.86	\$1,644,885.43
Utility Fund Debt				Bond Anticipation Notes - Principal	\$2,288,000.00			
Water/Sewer	\$7,573,808.64	\$7,573,808.64	\$0.00	Bond Anticipation Notes - Interest	\$54,687.50			
Harbor	\$8,841,886.34	\$8,841,886.34	\$0.00	Bonds - Principal	\$1,052,443.81	\$1,077,951.35	\$1,124,443.42	\$7,815,174.87
0			\$0.00	Bonds - Interest	\$437,660.59	\$423,126.74	\$375,329.16	\$1,508,116.46
0			\$0.00	Loans & Other Debt - Principal	\$117,396.57	\$119,710.51	\$122,141.61	\$1,217,625.41
0			\$0.00	Loans & Other Debt - Interest	\$26,085.86	\$23,021.92	\$19,840.82	\$87,291.04
0			\$0.00	Total	\$5,260,012.21	\$2,911,722.45	\$2,917,377.45	\$19,730,474.53
Municipal Purposes				Total Principal	\$4,334,196.57	\$2,088,310.51	\$2,186,941.61	\$16,490,181.60
Debt Authorized	\$507,889.10		\$507,889.10	Total Interest	\$925,815.64	\$823,411.94	\$730,435.84	\$3,240,292.93
Notes Outstanding	\$238,000.00		\$238,000.00	% of Total Current Year Budget	28.48%			
Bonds Outstanding	\$11,070,013.45		\$11,070,013.45					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$33,827,112.84	\$22,011,210.29	\$11,815,902.55	Description	Debt Not Listed Above			
Population (2010 census)	4,385			Total Guarantees - Governmental				
Per Capita Gross Debt	\$7,714.28			Total Guarantees - Other				
Per Capita Net Debt	\$2,694.62			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$771,873,362.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.53%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating	X			

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	Borough of Highlands	Mechanical		1/1/2017	12/31/2017	\$25,000.00
Providing	Borough of highlands	Court		12/1/2016	12/31/2017	\$75,000.00
Providing	Henry Hudson Regional School	Fuel		1/1/2017	12/31/2017	\$15,000.00