



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1320\_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
Michael		Nohilly	12/31/2015	mnohilly@Interlakenboro.com

**Chief Administrative Officer**

Lori		Reibrich		mnohilly@Interlakenboro.com
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**Chief Financial Officer**

Stephen	O	Gallagher		ireibrich@interlakenboro.com
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**Municipal Clerk**

Lori		Reibrich		<a href="mailto:sgallagher@interlakenboro.com">sgallagher@interlakenboro.com</a>
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**Registered Municipal Accountant**

Robert		Hulsart		ireibrich@interlakenboro.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Mindy		Horowitz	12/31/2017	mhorowitz@Interlakenboro.com
John		Gunn	12/31/2017	jgunn@Interlakenboro.com
Robert		White	12/31/2018	rwhite@Interlakenboro.com
Mervin		Franks	12/31/2018	mfranks@Interlakenboro.com
John		Butler	12/31/2019	jbutler@Interlakenboro.com
Brendan		Watson	12/31/2019	bwatson@interlakenboro.com

## 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	0.770	\$1,870,550.31	55.02%	\$4,694.98
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	0.349	\$846,079.00	24.89%	\$2,127.99
Regional School District			0.00%	\$0.00
County Purposes	0.250	\$606,563.75	17.84%	\$1,524.35
County Library	0.017	\$41,649.64	1.23%	\$103.66
County Board of Health			0.00%	\$0.00
County Open Space	0.014	\$34,848.96	1.03%	\$85.36
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2016 Budget)</b>	<b>1.400</b>	<b>\$3,399,691.66</b>	<b>100.00%</b>	<b>\$8,536.34</b>

		2016	2017
Total Taxable Valuation as of	October 1, 2016	\$242,846,188.00	\$252,522,739.00
<small>(To be used to calculate the current year tax rate)</small>			
Current Year Average Residential Assessment		\$609,738.29	\$633,995.97

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.770	0.739	-4.03%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,870,550.31	\$1,865,816.63	-0.25%	(\$4,733.68)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,694.98	\$4,685.23	-0.21%	(\$9.75)

Sheet UFB-1

### Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,865,816.63
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$863,001.00
Regional School District		
County Purposes	ESTIMATED	\$618,695.00
County Library	ESTIMATED	\$42,483.00
County Board of Health		
County Open Space	ESTIMATED	\$35,546.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$3,425,541.63</b>

Revenue Anticipated, Excluding Tax Levy	445,024.51
Budget Appropriations, before Reserve for Uncollected Taxes	2,242,330.31
Total Non-Municipal Tax Levy	\$1,559,725.00
Amount to be Raised by Taxes - Before RUT	\$3,357,030.80
Reserve for Uncollected Taxes (RUT)	\$68,510.83
<b>Total Amount to be Raised by Taxes</b>	<b>\$3,425,541.63</b>

% of Tax Collections used to Calculate RUT	98.00%
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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	3,384,706.97
Total Tax Levy, CY 2016	3,414,033.15
% of Taxes Collected, CY 2016	99.14%
Delinquent Taxes - December 31, 2016	\$29,326.18

## 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	0.770	\$1,870,550.31	55.02%	\$4,881.77	Municipal Purpose Tax	ACTUAL	\$1,865,816.63
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	0.349	\$846,079.00	24.89%	\$2,212.65	Local School District	ESTIMATED	\$863,001.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.250	\$606,563.75	17.84%	\$1,584.99	County Purposes	ESTIMATED	\$618,695.00
County Library	0.017	\$41,649.64	1.23%	\$107.78	County Library	ESTIMATED	\$42,483.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.014	\$34,848.96	1.03%	\$88.76	County Open Space	ESTIMATED	\$35,546.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2016 Budget)</b>	<b>1.400</b>	<b>\$3,399,691.66</b>	<b>100.00%</b>	<b>\$8,875.94</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$3,425,541.63</b>
Total Taxable Valuation as of October 1, 2016 <span style="float: right;"><u>\$252,522,739.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>445,024.51</u></span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$633,995.97</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>2,242,330.31</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$1,559,725.00</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$3,357,030.80</u></span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$68,510.83</u></span>		
0.770	0.739	-4.03%			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$3,425,541.63</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>98.00%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$1,870,550.31	\$1,865,816.63	-0.25%	(\$4,733.68)				
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2016 <span style="float: right;"><u>3,384,706.97</u></span>		
\$4,881.77	\$4,685.23	-4.03%	(\$196.54)		Total Tax Levy, CY 2016 <span style="float: right;"><u>3,414,033.15</u></span>		
					% of Taxes Collected, CY 2016 <span style="float: right;"><u>99.14%</u></span>		
					Delinquent Taxes - December 31, 2016 <span style="float: right;"><u>\$29,326.18</u></span>		

**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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$226,740.00	\$226,740.00	\$226,740.00							
08	Local Revenue	6.26%	\$2,871.63	\$45,854.37	\$48,726.00	\$48,726.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$107,023.00	\$107,023.00	\$107,023.00							
08	Uniform Construction Code Fees	-50.02%	(\$30,597.00)	\$61,173.00	\$30,576.00	\$30,576.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-81.73%	(\$11,779.02)	\$14,412.53	\$2,633.51	\$2,633.51							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	54.62%	\$10,360.07	\$18,965.93	\$29,326.00	\$29,326.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-0.25%	(\$4,733.68)	\$1,870,550.31	\$1,865,816.63	\$1,865,816.63							
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								
	<b>Total</b>	<b>-1.44%</b>	<b>(\$33,878.00)</b>	<b>\$2,344,719.14</b>	<b>\$2,310,841.14</b>	<b>\$2,310,841.14</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUND)**

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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	3.00	2.00	14.67%	\$39,685.00	\$270,480.00	\$310,165.00	\$310,165.00								
21	Land-Use Administration			-4.52%	(\$510.00)	\$11,285.00	\$10,775.00	\$10,775.00								
22	Uniform Construction Code		4.00	9.17%	\$1,655.00	\$18,050.00	\$19,705.00	\$19,705.00								
23	Insurance			0.99%	\$1,830.00	\$184,680.00	\$186,510.00	\$186,510.00								
25	Public Safety			-26.98%	(\$6,650.00)	\$24,650.00	\$18,000.00	\$18,000.00								
26	Public Works	3.00		0.03%	\$102.90	\$306,375.00	\$306,477.90	\$306,477.90								
27	Health and Human Services			1.10%	\$95.00	\$8,655.00	\$8,750.00	\$8,750.00								
28	Parks and Recreation			79.41%	\$5,400.00	\$6,800.00	\$12,200.00	\$12,200.00								
29	Education (including Library)		1.00	2.56%	\$135.00	\$5,275.00	\$5,410.00	\$5,410.00								
30	Unclassified			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
31	Utilities and Bulk Purchases			0.91%	\$2,350.00	\$257,294.00	\$259,644.00	\$259,644.00								
32	Landfill / Solid Waste Disposal			13.93%	\$1,800.00	\$12,925.00	\$14,725.00	\$14,725.00								
35	Contingency			0.00%	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00								
36	Statutory Expenditures			6.71%	\$5,576.00	\$83,128.00	\$88,704.00	\$88,704.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			0.80%	\$6,198.61	\$775,903.00	\$782,101.61	\$782,101.61								
43	Court and Public Defender			-100.00%	(\$39,662.53)	\$39,662.53	\$0.00	\$0.00								
44	Capital			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
45	Debt			-13.00%	(\$25,430.20)	\$195,593.00	\$170,162.80	\$170,162.80								
46	Deferred Charges			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.80%	\$542.52	\$67,968.31	\$68,510.83	\$68,510.83								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>6.00</b>	<b>7.00</b>	<b>-0.30%</b>	<b>(\$6,882.70)</b>	<b>\$2,317,723.84</b>	<b>\$2,310,841.14</b>	<b>\$2,310,841.14</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	7	\$725,900.00	0.29%	15A Public Schools			0.00%	
2 Residential	397	\$251,696,400.00	99.67%	15B Other Schools			0.00%	
3A/3B Farm			0.00%	15C Public Property	25	\$5,349,600.00	92.60%	
4A Commercial			0.00%	15D Church and Charities			0.00%	
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%	
4C Apartments			0.00%	15F Other Exempt	1	\$427,200.00	7.40%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$100,439.00	0.04%					
<b>Total</b>	<b>405</b>	<b>\$252,522,739.00</b>	<b>100.00%</b>	<b>Total</b>	<b>26</b>	<b>\$5,776,800.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				100.00%	Percentage of Exempt vs. Non-Exempt Properties			2.29%
Equalized Valuation, Taxable Properties				\$252,522,739.00				
Total # of property tax appeals filed in 2016		County Tax Board	2.00					
		State Tax Court	0.00					
Number of 2016 County Tax Board decisions appealed to Tax Court				0.00				
Number of pending property tax appeals in State Tax Court				0.00				
Amount paid out by municipality for tax appeals in 2016				\$0.00				

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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					
Supervisory Staff (Department Heads & Managers)	1.00	2.00	189,499.35	\$128,115.00		\$14,966.08	\$15,447.60	\$30,970.67
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	3.00		384,386.43	\$201,030.00	\$9,700.00	\$24,678.11	\$87,567.04	\$61,411.28
All Other Non-Union Employees not listed above	2.00	5.00	163,620.09	\$118,765.00		\$13,049.81		\$31,805.28
<b>Totals</b>	<b>6.00</b>	<b>7.00</b>	<b>737,505.87</b>	<b>\$447,910.00</b>	<b>\$9,700.00</b>	<b>\$52,694.00</b>	<b>\$103,014.64</b>	<b>\$124,187.23</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child	1.00	\$22,068.00	\$22,068.00	1.00	\$27,291.60	\$27,291.60
Employee & Spouse (or Partner)	2.00	\$35,003.00	\$70,006.00	2.00	\$32,256.00	\$64,512.00
Family	1.00	\$38,376.00	\$38,376.00	1.00	\$37,668.00	\$37,668.00
Employee Cost Sharing Contribution (enter as negative - )			(\$27,435.36)			(\$24,666.96)
<b>Subtotal</b>	<b>4.00</b>		<b>\$103,014.64</b>	<b>4.00</b>		<b>\$104,804.64</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>4.00</b>		<b>\$103,014.64</b>	<b>4.00</b>		<b>\$104,804.64</b>

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**

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

**NO**



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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2018	2019	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<b>Municipal Purposes</b>							
Debt Authorized	\$1,238,050.99		\$1,238,050.99				
Notes Outstanding			\$0.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$1,238,050.99</b>	<b>\$0.00</b>	<b>\$1,238,050.99</b>				
Population (2010 census)	<u>1,018</u>						
Per Capita Gross Debt	<u>\$1,216.16</u>						
Per Capita Net Debt	<u>\$1,216.16</u>						
3 Yr. Average Property Valuation		<u>\$242,821,174.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.51%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$127,831.80			
Bond Anticipation Notes - Interest				\$11,000.00			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
<b>Total</b>				<b>\$138,831.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Total Principal				\$127,831.80	\$0.00	\$0.00	\$0.00
Total Interest				\$11,000.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				6.01%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases				\$31,331.00	\$31,331.00	\$31,331.00	\$187,986.00
Total Other							
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>				
Rating							
Year of Last Rating							
<b>Mark "X" if Municipality has no bond rating</b>					<b>X</b>		





**USER FRIENDLY BUDGET SECTION - Notes**

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