



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**

**Filename:**

**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	12/31/2019	mnohilly@interlakenboro.com

**Chief Administrative Officer**

Lori		Reibrich		lreibrich@interlakenboro.com
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**Chief Financial Officer**

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

Lori		Reibrich		lreibrich@interlakenboro.com
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**Registered Municipal Accountant**

Robert	A.	Hulsart		rah@monmouth.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Mindy		Horowitz	12/31/2020	mhorowitz@interlakenboro.com
Arthur		Fama	12/31/2020	rwhite@interlakenboro.com
Margaret		Maloney	12/31/2021	mmaloney@interlakenboro.com
Robert		White	12/31/2021	rwhite@interlakenboro.com
John		Butler	12/31/2022	jbutler@interlakenboro.com
Brendan		Watson	12/31/2022	bwatson@interlakenboro.com

## 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 Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.723	\$2,009,481.09	57.93%	\$5,044.75	Municipal Purpose Tax	ACTUAL	\$2,031,272.88
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	0.216	\$599,746.00	17.29%	\$1,507.14	Local School District		\$608,846.25
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.261	\$724,242.90	20.88%	\$1,821.13	County Purposes		\$735,236.91
County Library	0.019	\$51,808.82	1.49%	\$132.57	County Library		\$52,595.28
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.030	\$83,578.57	2.41%	\$209.33	County Open Space		\$84,847.29
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2019 Budget)</b>	<b>1.249</b>	<b>\$3,468,857.38</b>	<b>100.00%</b>	<b>\$8,714.92</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$3,512,798.60</b>
Total Taxable Valuation as of October 1, 2019 <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$291,449,034.00</span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">520,271.26</span>		
Current Year Average Residential Assessment <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$731,778.00</span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">2,477,775.37</span>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$1,481,525.72</span>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$3,439,029.83</span>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$73,768.77</span>		
	0.723	0.697	-3.60%		Total Amount to be Raised by Taxes <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$3,512,798.60</span>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">97.90%</span>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used <span style="float: right; border-bottom: 3px double black; padding-right: 5px;"></span>		
	\$2,009,481.09	\$2,031,272.88	1.08%	\$21,791.79	<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 <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">3,472,626.56</span>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2019 <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">3,482,800.45</span>		
	\$5,044.75	\$5,100.49	1.11%	\$55.75	% of Taxes Collected, CY 2019 <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">99.71%</span>		
					Delinquent Taxes - December 31, 2019 <span style="float: right; border-bottom: 3px double black; padding-right: 5px;">\$10,173.89</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	2.16%	\$6,000.00	\$278,000.00	\$284,000.00	\$284,000.00							
08	Local Revenue	-0.63%	(\$352.14)	\$56,156.14	\$55,804.00	\$55,804.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$107,023.00	\$107,023.00	\$107,023.00							
08	Uniform Construction Code Fees	-26.28%	(\$21,209.17)	\$80,709.17	\$59,500.00	\$59,500.00							
	<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	-65.20%	(\$2,942.26)	\$4,512.63	\$1,570.37	\$1,570.37							
08	Other Special Items	#DIV/0!	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00							
15	Receipts from Delinquent Taxes	51.09%	\$3,440.36	\$6,733.53	\$10,173.89	\$10,173.89							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	1.08%	\$21,791.79	\$2,009,481.09	\$2,031,272.88	\$2,031,272.88							
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>0.35%</b>	<b>\$8,928.58</b>	<b>\$2,542,615.56</b>	<b>\$2,551,544.14</b>	<b>\$2,551,544.14</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 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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	3.00	2.00	2.14%	\$7,023.00	\$328,885.00	\$335,908.00	\$335,908.00									
21 Land-Use Administration		1.00	5.53%	\$700.00	\$12,650.00	\$13,350.00	\$13,350.00									
22 Uniform Construction Code		4.00	13.70%	\$4,490.00	\$32,775.00	\$37,265.00	\$37,265.00									
23 Insurance			0.94%	\$1,721.00	\$183,221.00	\$184,942.00	\$184,942.00									
25 Public Safety			0.00%	\$0.00	\$18,500.00	\$18,500.00	\$18,500.00									
26 Public Works	3.00		-0.90%	(\$2,852.25)	\$317,085.00	\$314,232.75	\$313,225.00	\$1,007.75								
27 Health and Human Services			4.85%	\$465.00	\$9,595.00	\$10,060.00	\$10,060.00									
28 Parks and Recreation			7.72%	\$1,000.00	\$12,950.00	\$13,950.00	\$13,950.00									
29 Education (including Library)		1.00	3.37%	\$193.00	\$5,732.00	\$5,925.00	\$5,925.00									
30 Unclassified			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00									
31 Utilities and Bulk Purchases			-14.25%	(\$42,750.00)	\$299,944.00	\$257,194.00	\$257,194.00									
32 Landfill / Solid Waste Disposal			10.99%	\$2,250.00	\$20,475.00	\$22,725.00	\$22,725.00									
35 Contingency			0.00%	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00									
36 Statutory Expenditures			10.36%	\$9,903.00	\$95,571.00	\$105,474.00	\$105,474.00									
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42 Shared Services			2.05%	\$17,679.00	\$860,459.00	\$878,138.00	\$878,138.00									
43 Court and Public Defender			9.75%	\$49.95	\$512.62	\$562.62	\$0.00	\$562.62								
44 Capital			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00									
45 Debt			12.31%	\$26,375.00	\$214,174.00	\$240,549.00	\$240,549.00									
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			5.30%	\$3,711.92	\$70,056.82	\$73,768.74	\$73,768.74									
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	6.00	8.00	1.19%	\$29,958.67	\$2,521,585.47	\$2,551,544.14	\$2,549,973.77	\$1,570.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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>	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<b>Amount</b>	<b>Comment/Explanation</b>
				NONE			

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

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	7	\$828,300.00	0.28%	15A Public Schools			0.00%
2 Residential	397	\$290,515,900.00	99.68%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	25	\$5,330,500.00	91.64%
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	\$486,500.00	8.36%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$104,834.00	0.04%				
<b>Total</b>	<b>405</b>	<b>\$291,449,034.00</b>	<b>100.00%</b>	<b>Total</b>	<b>26</b>	<b>\$5,817,000.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				90.89%			
Equalized Valuation, Taxable Properties				\$320,661,276.27			
Total # of property tax appeals filed in 2019				County Tax Board			
				3.00			
				State Tax Court			
				0.00			
Number of 2019 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 2019				\$0.00			

Percentage of Exempt vs. Non-Exempt Properties 2.00%

<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 2019 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  
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 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate				
NONE																							
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				
<b>Mark "X" if Grand Total</b>	<b>X</b>																			<b>Total Long Term Exemptions - GRAND TOTAL</b>	\$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			0.00					
Supervisory Staff (Department Heads & Managers)	1.00	1.00	220,508.24	\$155,095.00		\$19,554.00	\$17,827.20	\$28,032.04
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	3.00		347,463.23	\$207,101.00	\$15,049.00	\$27,227.00	\$57,664.32	\$40,421.91
All Other Non-Union Employees not listed above	2.00	7.00	219,431.03	\$144,345.00		\$15,693.00	\$32,786.48	\$26,606.55
<b>Totals</b>	<b>6.00</b>	<b>8.00</b>	<b>787,402.50</b>	<b>\$506,541.00</b>	<b>\$15,049.00</b>	<b>\$62,474.00</b>	<b>\$108,278.00</b>	<b>\$95,060.50</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	1.00	\$11,065.92	\$11,065.92			\$0.00
Parent & Child	1.00	\$19,807.92	\$19,807.92	1.00	\$20,691.36	\$20,691.36
Employee & Spouse (or Partner)	1.00	\$22,131.84	\$22,131.84	2.00	\$23,118.96	\$46,237.92
Family	2.00	\$30,873.84	\$61,747.68	2.00	\$32,250.84	\$64,501.68
Employee Cost Sharing Contribution (enter as negative - )			(\$11,475.36)			(\$13,143.12)
<b>Subtotal</b>	<b>5.00</b>		<b>\$103,278.00</b>	<b>5.00</b>		<b>\$118,287.84</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>5.00</b>		<b>\$103,278.00</b>	<b>5.00</b>		<b>\$118,287.84</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**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
Non Union	216.00	\$66,705.60		X	
DPW	261.50	\$73,810.02	X		
<b>Totals</b>	477.50	\$140,515.62			
<b>Total Funds Reserved as of end of 2019</b>		\$0.00			
<b>Total Funds Appropriated in 2020</b>		\$0.00			

UFB-9 Accumulated Absence Liability

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$0.00	\$0.00				
Regional School Debt	\$0.00	\$0.00				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$321,618.19	\$321,618.19				
Notes Outstanding	\$1,140,015.00	\$1,140,015.00				
Bonds Outstanding	\$0.00	\$0.00				
Loans and Other Debt	\$0.00	\$0.00				
<b>Total (Current Year)</b>	<b>\$1,461,633.19</b>	<b>\$0.00</b>	<b>\$1,461,633.19</b>			
Population (2010 census)	820					
Per Capita Gross Debt	\$1,782.48					
Per Capita Net Debt	\$1,782.48					
3 Yr. Average Property Valuation		\$293,488,293.67				
Net Debt as % of 3 Year Avg Property Valuation		0.50%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$177,818.00			
Bond Anticipation Notes - Interest			\$31,400.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			\$209,218.00	\$0.00	\$0.00	\$0.00
Total Principal			\$177,818.00	\$0.00	\$0.00	\$0.00
Total Interest			\$31,400.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			8.20%			
<u>Description</u>	<u>Debt Not Listed Above</u>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<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 - 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
<b>Receiving</b>	Township of Ocean	Gasoline & Diesel Fuel		1/1/2020	12/31/2020	\$12,000.00
<b>Providing</b>	Borough of Allenhurst	Fire & First Aid Services		1/1/2020	12/31/2020	\$46,910.00
<b>Receiving</b>	Borough of Allenhurst	Garbage & Recycling Pick-Up		1/1/2020	12/31/2020	\$171,495.00
<b>Receiving</b>	Borough of Deal	Police Protection Services		1/1/2020	12/31/2020	\$659,733.00
<b>Receiving</b>	Borough of Deal	Municipal Court Services		1/1/2020	12/31/2020	Incl with Police
<b>Receiving</b>	Twp of Ocean Sewerage Auth	Sewer Collection & Processing		1/1/2020	12/31/2020	\$195,144.00



**USER FRIENDLY BUDGET SECTION - Notes**

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