



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 1916\_fba\_2018.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Rachel		Slater	12/31/2018	Slatergir19@gmail.com

**Chief Administrative Officer**

Robin		Hough		oburgclerk@embarqmail.com
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**Chief Financial Officer**

Monica		Goscicki		oburg_cfo@embarqmail.com
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**Municipal Clerk**

Robin		Hough		oburgclerk@embarqmail.com
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**Registered Municipal Accountant**

Thomas		Ferry		tomcparma@verizon.net
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Nasisi	12/31/2019	a.nasisi@embarqmail.com
Robert		Gunderman	12/31/2019	robbygunderman@yahoo.com
David		Astor	12/31/2018	dastor65@gmail.com
George		Hutnick	12/31/2018	ghutnick@aol.com
Michael		Nardini	12/31/2020	mnardini11@gmail.com
Peter		Opilla	12/31/2020	popilla622@hotmail.com

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	1.103	\$2,170,570.69	31.22%	\$0.00	Municipal Purpose Tax	ACTUAL	\$2,209,464.00
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	1.218	\$2,394,692.00	34.44%	\$0.00	Local School District	ESTIMATED	\$2,442,585.84
Regional School District	0.671	\$1,320,485.00	18.99%	\$0.00	Regional School District	ESTIMATED	\$1,346,894.70
County Purposes	0.509	\$1,000,761.57	14.39%	\$0.00	County Purposes	ESTIMATED	\$1,020,776.80
County Library	0.032	\$61,713.14	0.89%	\$0.00	County Library	ESTIMATED	\$62,947.40
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$4,383.48	0.06%	\$0.00	County Open Space	ESTIMATED	\$4,471.15
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>3.536</b>	<b>\$6,952,605.88</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$7,087,139.89</b>
Total Taxable Valuation as of October 1, 2017 <u>\$196,276,953.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>603,980.71</u>		
Current Year Average Residential Assessment <u>\$221,100.37</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>2,660,835.45</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$4,877,675.89</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$6,934,530.63</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$214,470.02</u>		
1.103	1.157	4.90%			Total Amount to be Raised by Taxes <u>\$7,149,000.65</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$2,170,570.69	\$2,209,464.00	1.79%	\$38,893.31		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2017 <u>6,750,035.91</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>6,957,579.27</u>		
\$0.00	\$2,558.13	#DIV/0!	\$2,558.13		% of Taxes Collected, CY 2017 <u>97.02%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$179,972.89</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	Utility	Utility	Utility	Utility	Utility
08	Surplus	69.95%	\$86,085.00	\$123,060.00	\$209,145.00	\$169,845.00		\$39,300.00					
08	Local Revenue	-7.60%	(\$32,000.20)	\$420,895.20	\$388,895.00	\$56,500.00		\$332,395.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$197,389.00	\$197,389.00	\$197,389.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<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	-54.14%	(\$10,515.14)	\$19,421.07	\$8,905.93	\$8,905.93							
08	Other Special Items	19.03%	\$1,813.12	\$9,527.88	\$11,341.00	\$11,341.00							
15	Receipts from Delinquent Taxes	-3.56%	(\$5,912.31)	\$165,912.31	\$160,000.00	\$160,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	3.90%	\$82,960.07	\$2,126,503.93	\$2,209,464.00	\$2,209,464.00							
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								
	<b>Total</b>	<b>4.00%</b>	<b>\$122,430.54</b>	<b>\$3,062,709.39</b>	<b>\$3,185,139.93</b>	<b>\$2,813,444.93</b>	<b>\$0.00</b>	<b>\$371,695.00</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	Water Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	1.00	11.00	2.86%	\$7,942.00	\$277,365.00	\$285,307.00									
21	Land-Use Administration	0.00	1.00	10.23%	\$960.00	\$9,386.00	\$10,346.00									
22	Uniform Construction Code	0.00	0.67	2.01%	\$156.00	\$7,776.00	\$7,932.00									
23	Insurance	0.00	0.00	-0.53%	(\$1,727.00)	\$325,495.00	\$323,768.00									
25	Public Safety	6.00	2.33	5.69%	\$42,398.91	\$745,432.16	\$787,831.07									
26	Public Works	3.00	0.00	10.23%	\$25,627.70	\$250,594.30	\$276,222.00									
27	Health and Human Services	0.00	1.00	0.91%	\$146.00	\$16,099.00	\$16,245.00									
28	Parks and Recreation	0.00	5.00	-24.70%	(\$10,864.00)	\$43,989.00	\$33,125.00									
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified	0.00	0.00	0.00%	\$0.00	\$5,500.00	\$5,500.00									
31	Utilities and Bulk Purchases	1.00	3.00	10.94%	\$29,840.00	\$272,863.00	\$302,703.00									
32	Landfill / Solid Waste Disposal	0.00	0.00	-0.92%	(\$1,610.81)	\$175,084.29	\$173,473.48									
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures	0.00	0.00	8.90%	\$22,885.00	\$257,250.00	\$280,135.00									
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	0.00	0.00	2.00%	\$1,336.00	\$66,827.00	\$68,163.00									
43	Court and Public Defender	0.00	3.00	-15.92%	(\$8,478.21)	\$53,253.59	\$44,775.38									
44	Capital	0.00	0.00	0.00%	\$0.00	\$55,000.00	\$55,000.00									
45	Debt	0.00	0.00	-5.17%	(\$15,237.00)	\$294,597.00	\$279,360.00									
46	Deferred Charges	0.00	0.00	0.00%	\$0.00	\$22,640.00	\$22,640.00									
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	33.49%	\$53,345.00	\$159,269.00	\$212,614.00									
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	11.00	27.00	4.83%	\$146,719.59	\$3,038,420.34	\$3,185,139.93	\$2,803,666.00	\$9,778.93	\$0.00	\$371,695.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	32	\$2,049,300.00	1.04%
2 Residential	805	\$177,706,600.00	90.42%
3A/3B Farm	4	\$292,700.00	0.15%
4A Commercial	29	\$12,022,600.00	6.12%
4B Industrial	2	\$1,912,300.00	0.97%
4C Apartments	5	\$1,905,900.00	0.97%
5A/5B Railroad	7	\$250,400.00	0.13%
6A/6B Business Personal Property	1	\$387,553.00	0.20%
<b>Total</b>	<b>885</b>	<b>\$196,527,353.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	103.50%
Equalized Valuation, Taxable Properties	\$189,881,500.48

Total # of property tax appeals filed in 2017	County Tax Board	9.00
	State Tax Court	2.00
Number of 2017 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2017	NO
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$4,566,500.00	21.09%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	64	\$11,120,300.00	51.35%
15D Church and Charities	3	\$2,324,300.00	10.73%
15E Cemeteries & Graveyards	3	\$359,600.00	1.66%
15F Other Exempt	16	\$3,286,100.00	15.17%
<b>Total</b>	<b>88</b>	<b>\$21,656,800.00</b>	<b>100.00%</b>

Percentage of Exempt vs.  
Non-Exempt Properties                      11.02%

### Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption		None		
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	7.00	15,623.75	\$14,500.00	\$0.00	\$0.00	\$0.00	\$1,123.75
Supervisory Staff (Department Heads & Managers)	3.00	0.00	333,699.53	\$240,110.85	\$10,136.73	\$48,358.76	\$15,764.88	\$19,328.31
Police Officers (Including Superior Officers)	5.50	0.00	778,152.54	\$467,392.53	\$87,050.61	\$127,831.86	\$53,063.20	\$42,814.34
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	3.00	20.00	415,643.04	\$323,434.67	\$18,583.85	\$23,712.48	\$23,228.19	\$26,683.85
<b>Totals</b>	<b>11.50</b>	<b>27.00</b>	<b>1,543,118.86</b>	<b>\$1,045,438.05</b>	<b>\$115,771.19</b>	<b>\$199,903.10</b>	<b>\$92,056.27</b>	<b>\$89,950.25</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**

	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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	3.00	\$6,319.97	\$18,959.91	3.00	\$6,821.28	\$20,463.84
Parent & Child	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Family	4.00	\$19,482.10	\$77,928.40	4.00	\$21,201.60	\$84,806.40
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>7.00</b>		<b>\$96,888.31</b>	<b>7.00</b>		<b>\$105,270.24</b>
<b>Elected Officials - Health Benefits - Annual Cost</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>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	7	\$4,689.24	\$32,824.68	8	\$4,167.84	\$33,342.72
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	1	\$20,407.08	\$20,407.08	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	1	\$19,645.56	\$19,645.56
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>8.00</b>		<b>\$53,231.76</b>	<b>9.00</b>		<b>\$52,988.28</b>
<b>GRAND TOTAL</b>	<b>15.00</b>		<b>\$150,120.07</b>	<b>16.00</b>		<b>\$158,258.52</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 Debt	Deductions	Net Debt		Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$70,000.00	\$70,000.00	\$75,000.00	\$1,400,000.00
Regional School Debt	\$264,456.55	\$264,456.55	\$0.00	Utility Fund - Interest	\$53,950.00	\$51,850.00	\$49,675.00	\$438,125.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$142,000.00			
Water	\$1,615,000.00	\$1,615,000.00	\$0.00	Bond Anticipation Notes - Interest	\$8,410.00			
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal	\$5,000.00			
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	<b>Total</b>	<b>\$279,360.00</b>	<b>\$121,850.00</b>	<b>\$124,675.00</b>	<b>\$1,838,125.00</b>
Municipal Purposes				Total Principal	\$217,000.00	\$70,000.00	\$75,000.00	\$1,400,000.00
Debt Authorized			\$0.00	Total Interest	\$62,360.00	\$51,850.00	\$49,675.00	\$438,125.00
Notes Outstanding	\$555,716.00		\$555,716.00	% of Total Current Year Budget	8.77%			
Bonds Outstanding			\$0.00	Debt Not Listed Above				
Loans and Other Debt	\$25,488.16		\$25,488.16	Total Guarantees - Governmental				
<b>Total (Current Year)</b>	<b>\$2,460,660.71</b>	<b>\$1,879,456.55</b>	<b>\$581,204.16</b>	Total Guarantees - Other				
Population (2010 census)	<u>2,400</u>			Total Capital/Equipment Leases	\$11,419.20	\$11,419.20	\$1,984.44	\$1,984.44
Per Capita Gross Debt	<u>\$1,025.28</u>			Total Other				
Per Capita Net Debt	<u>\$242.17</u>			Bond Rating				
3 Yr. Average Property Valuation		<u>\$187,712,292.00</u>		Rating	Moody's	Standard & Poors	Fitch	
Net Debt as % of 3 Year Avg Property Valuation		<u>0.31%</u>		Year of Last Rating		AA+		
				Mark "X" if Municipality has no bond rating				





USER FRIENDLY BUDGET SECTION - Notes

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