



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municod:

Filename:

Website:

Phone Number:

Mailing Address:

Municipality:

State: **Zip:**

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

Walter

G

LaCicero

12/31/2018

Chief Administrative Officer

Christopher

F

Parlow

Chief Financial Officer

Christine

A

Sierfeld

Municipal Clerk

Donnelly

M

Amico

Registered Municipal Accountant

Robert

S

Oliwa

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert	P	Lamb	12/31/2016	
Michael		Stoddill	12/31/2016	
Anita	F	Zalom	12/31/2017	
David		Finter	12/31/2017	
Joanne		Fillipone	12/31/2018	
James	G	Borowski	12/31/2018	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.286	\$5,299,142.00	30.80%	\$1,978.11
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	0.191	\$3,547,247.00	20.62%	\$1,321.05
Regional School District			0.00%	\$0.00
County Purposes	0.382	\$7,076,230.85	41.12%	\$2,642.09
County Library	0.041	\$766,252.51	4.45%	\$283.58
County Board of Health	0.015	\$275,757.56	1.60%	\$103.75
County Open Space	0.014	\$242,262.94	1.41%	\$96.83
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	0.929	\$17,206,892.86	100.00%	\$6,425.40

Total Taxable Valuation as of October 1, 2015 \$1,867,964,410.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$691,646.70

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.286	0.296	3.50%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,299,142.00	\$5,529,000.00	4.34%	\$229,858.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,978.11	\$2,047.27	3.50%	\$69.16

Sheet UFB-1

Current Year 2016 Budget	Actual/Estimated	Tax Levy
Taxes		
Municipal Purpose Tax	ACTUAL	\$5,529,000.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$3,618,191.94
Regional School District		
County Purposes	ESTIMATED	\$8,527,713.94
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$17,674,905.88

Revenue Anticipated, Excluding Tax Levy	3,434,261.92
Budget Appropriations, before Reserve for Uncollected Taxes	8,441,605.92
Total Non-Municipal Tax Levy	\$12,145,905.88
Amount to be Raised by Taxes - Before RUT	\$17,153,249.88
Reserve for Uncollected Taxes (RUT)	\$501,391.82
Total Amount to be Raised by Taxes	\$17,654,641.70
% of Tax Collections used to Calculate RUT	97.16%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year	
Total Tax Revenue, Collections CY 2015	17,072,594.28
Total Tax Levy, CY 2015	17,333,206.70
% of Taxes Collected, CY 2015	98.50%
Delinquent Taxes - December 31, 2015	\$240,715.54

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCCA		% 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	36.75%	\$429,350.00	\$1,168,400.00	\$1,597,750.00	\$1,443,500.00		\$41,550.00	\$0.00	\$112,700.00			
08	Local Revenue	-2.17%	(\$133,095.04)	\$6,126,413.04	\$5,993,318.00	\$1,107,518.00		\$837,050.00	\$1,312,750.00	\$2,736,000.00			
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	\$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	-83.32%	(\$209,860.28)	\$251,877.95	\$42,017.67	\$42,017.67							
08	Other Special Items	-72.47%	(\$1,137,145.00)	\$1,569,145.00	\$432,000.00	\$432,000.00							
15	Receipts from Delinquent Taxes	-31.13%	(\$108,769.44)	\$349,386.69	\$240,617.25	\$240,617.25							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.76%	(\$98,979.73)	\$5,627,979.73	\$5,529,000.00	\$5,529,000.00							
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	-8.25%	(\$1,258,499.49)	\$15,261,811.41	\$14,003,311.92	\$8,963,261.92	\$0.00	\$878,600.00	\$1,312,750.00	\$2,848,700.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCCOA	Budgeted Full-Time	Part-Time 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	Sewer Utility	Electric Utility	Utility	Utility	Utility
20	General Government	6.00	3.95%	\$89,450.00	\$2,264,810.00	\$2,354,260.00	\$515,760.00			\$571,950.00	\$428,950.00	\$836,800.00			
21	Land-Use Administration	1.00	-57.59%	(\$73,285.66)	\$127,260.66	\$53,975.00	\$53,975.00								
22	Uniform Construction Code		7.21%	\$7,525.00	\$35,000.00	\$37,525.00	\$37,525.00								
23	Insurance		0.31%	\$4,435.00	\$1,451,601.00	\$1,456,036.00	\$1,452,536.00			\$2,500.00	\$500.00	\$500.00			
25	Public Safety	16.00	0.88%	\$18,736.17	\$2,126,796.75	\$2,145,532.92	\$2,097,450.00								
26	Public Works	17.00	-7.57%	(\$85,442.17)	\$1,128,242.17	\$1,042,800.00	\$1,042,800.00								
27	Health and Human Services	4.00	-70.11%	(\$30,850.00)	\$44,000.00	\$13,150.00	\$13,150.00								
28	Parks and Recreation		1.64%	\$6,710.00	\$408,900.00	\$415,610.00	\$415,610.00								
29	Education (Including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified		45.11%	\$10,600.00	\$23,500.00	\$34,100.00	\$34,100.00								
31	Utilities and Bulk Purchases		-6.19%	(\$170,000.00)	\$2,746,400.00	\$2,576,400.00	\$253,400.00				\$495,000.00	\$1,828,000.00			
32	Landfill / Solid Waste Disposal		-15.34%	(\$27,000.00)	\$176,000.00	\$149,000.00	\$149,000.00								
35	Contingency		0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures		2.11%	\$18,379.00	\$869,589.00	\$887,968.00	\$725,718.00			\$45,750.00	\$43,200.00	\$73,300.00			
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services		0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
43	Court and Public Defender	1.00	0.26%	\$300.00	\$113,520.00	\$113,820.00	\$113,820.00								
44	Capital		55.56%	\$25,000.00	\$45,000.00	\$70,000.00	\$25,000.00			\$15,000.00	\$10,000.00	\$20,000.00			
45	Debt		-1.83%	(\$2,450.00)	\$1,226,750.00	\$1,204,300.00	\$535,700.00			\$243,400.00	\$335,100.00	\$90,100.00			
46	Deferred Charges		0.00%	\$0.00	\$916,679.00	\$916,679.00	\$916,679.00								
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$521,656.00	\$521,656.00	\$521,656.00								
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	41.00	-1.64%	(\$232,892.66)	\$14,236,204.58	\$14,003,311.92	\$8,914,379.00	\$48,882.92	\$0.00	\$878,600.00	\$1,312,750.00	\$2,848,700.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	71	\$35,699,700.00	1.91%
2 Residential	2,588	\$1,789,981,650.00	95.83%
3A/3B Farm	0		0.00%
4A Commercial	70	\$37,439,960.00	2.00%
4B Industrial	0		0.00%
4C Apartments	7	\$4,843,100.00	0.26%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,736	\$1,867,964,410.00	100.00%

Average Ratio (%), Assessed to True Value

90.74%

Equalized Valuation, Taxable Properties

\$2,058,589,828.08

Total # of property tax appeals filed in 2015

County Tax Board

8.00

Number of 2015 County Tax Board decisions appealed to Tax Court

State Tax Court

5.00

Number of pending property tax appeals in State Tax Court

14.00

Amount paid out by municipality for tax appeals in 2015

\$12,836.44

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$3,994,800.00	10.10%
15B Other Schools	0		0.00%
15C Public Property	15	\$24,545,000.00	62.05%
15D Church and Charities	5	\$8,478,100.00	21.43%
15E Cemeteries & Graveyards	0		0.00%
15F Other Exempt	4	\$2,539,200.00	6.42%
Total	25	\$39,557,100.00	100.00%

Percentage of Exempt vs.

Non-Exempt Properties

2.12%

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

	# of Parcels	PILOT		Assessed Value
		Billing/Revenue	Taxes if Billed in Full 2015 Total Tax Rate	
G Commercial/Industrial Exemption	0	\$0.00	\$0.00	\$0.00
I Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
J Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
K New Dwelling/Conversion Exemption	0	\$0.00	\$0.00	\$0.00
L New Dwelling/Conversion Abatement	0	\$0.00	\$0.00	\$0.00
N Multiple Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
O Multiple Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
Total 5 Yr Exemptions/Abatements	0	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	115,923.93	\$37,500.00	\$1,400.00	\$3,901.68	\$69,847.92	\$3,274.33
Supervisory Staff (Department Heads & Managers)	7.00		845,589.19	\$584,895.00	\$20,745.00	\$77,898.48	\$109,760.02	\$52,290.69
Police Officers (Including Superior Officers)	11.00		1,752,877.30	\$1,041,625.52	\$118,500.00	\$251,796.18	\$232,943.59	\$108,012.01
Fire Fighters (Including Superior Officers)			0.00	\$0.00				
All Other Union Employees not listed above	24.00		2,479,983.34	\$1,493,802.00	\$129,550.00	\$155,422.46	\$565,132.63	\$136,076.25
All Other Non-Union Employees not listed above	1.00	25.00	581,118.84	\$432,719.00	\$6,700.00	\$45,022.20	\$59,617.89	\$37,059.75
Totals	43.00	32.00	5,775,492.60	\$3,590,541.52	\$276,895.00	\$534,041.00	\$1,037,302.05	\$336,713.03

Is the Local Government required to comply with NISA 11A (Civil Service)? - YES or 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

Active Employees - Health Benefits - Annual Cost		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
Single Coverage		5.00	\$9,513.96	\$47,569.80	9.00	\$9,109.44	\$81,984.96
Parent & Child		6.00	\$17,030.04	\$102,180.24	7.00	\$15,394.92	\$107,764.44
Employee & Spouse (or Partner)		14.00	\$19,027.68	\$266,387.52	9.00	\$18,218.64	\$163,967.76
Family		14.00	\$26,544.00	\$371,616.00	16.00	\$24,504.36	\$392,069.76
Employee Cost Sharing Contribution (enter as negative -)				(\$173,932.30)			(\$111,259.65)
Subtotal		39.00		\$613,821.26	41.00		\$634,527.27
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		2	\$26,544.00	\$53,088.00	2	\$24,504.36	\$49,008.72
Employee Cost Sharing Contribution (enter as negative -)				(\$1,519.68)			(\$951.93)
Subtotal		2.00		\$51,568.32	2.00		\$48,056.79
Retirees - Health Benefits - Annual Cost							
Single Coverage							
Parent & Child		5	\$6,485.40	\$32,427.00	6	\$6,188.88	\$37,133.28
Employee & Spouse (or Partner)		2	\$15,917.04	\$31,834.08	1	\$20,464.44	\$20,464.44
Family		10	\$20,450.40	\$204,504.00	9	\$16,534.23	\$148,808.07
Employee Cost Sharing Contribution (enter as negative -)		4	\$35,071.92	\$140,287.68	6	\$34,306.06	\$205,836.36
Subtotal		21.00		\$409,052.76	22.00		\$412,242.15
GRAND TOTAL		62.00		\$1,074,442.34	65.00		\$1,094,826.21

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)?

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

Yes
No

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

	Gross Debt		Deductions		Net Debt	
Local School Debt	\$600,000.00		\$600,000.00		\$0.00	
Regional School Debt					\$0.00	
Utility Fund Debt						
Water	\$3,112,500.00		\$3,112,500.00		\$0.00	
Sewer	\$4,257,500.00		\$4,257,500.00		\$0.00	
Electric	\$3,190,114.93		\$3,190,114.93		\$0.00	
0					\$0.00	
0					\$0.00	
0					\$0.00	
Municipal Purposes					\$0.00	
Debt Authorized					\$0.00	
Notes Outstanding	\$11,896,765.00		\$2,163,250.00		\$9,733,515.00	
Bonds Outstanding	\$1,420,000.00				\$1,420,000.00	
Loans and Other Debt					\$0.00	
Total (Current Year)	\$24,476,879.93		\$13,323,364.93		\$11,153,515.00	
Population (2010 census)			1,875			
Per Capita Gross Debt			\$13,054.34			
Per Capita Net Debt			\$5,948.54			
3 Yr. Average Property Valuation			\$2,036,350,364.67			
Net Debt as % of 3 Year Avg Property Valuation					0.55%	

	Current Year Budget		2017 Budget		2018 Budget		All Additional Future Years' Budgets	
Utility Fund - Principal	\$440,100.00		\$424,750.00		\$430,000.00		\$9,215,750.00	
Utility Fund - Interest	\$228,500.00		\$239,545.00		\$302,039.00		\$3,093,309.00	
Bond Anticipation Notes - Principal	\$272,000.00							
Bond Anticipation Notes - Interest	\$69,500.00							
Bonds - Principal	\$155,000.00		\$155,000.00		\$400,000.00		\$11,231,000.00	
Bonds - Interest	\$39,200.00		\$24,225.00		\$341,542.00		\$4,486,545.00	
Loans & Other Debt - Principal	\$0.00							
Loans & Other Debt - Interest	\$0.00							
Total	\$1,204,300.00		\$843,520.00		\$1,473,581.00		\$28,026,604.00	
Total Principal	\$867,100.00		\$579,750.00		\$830,000.00		\$20,446,750.00	
Total Interest	\$337,200.00		\$263,770.00		\$643,581.00		\$7,579,854.00	
% of Total Current Year Budget	8.60%							
Description	Debt Not Listed Above							
Total Guarantees - Governmental								
Total Guarantees - Other								
Total Capital/Equipment Leases								
Total Other								
Bond Rating	Moody's	Standard & Poors	Fitch					
Rating	Aa3	AA	X					
Year of Last Rating	Aa3	AA	X					

Mark "X" if Municipality has no bond rating

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

USER FRIENDLY BUDGET SECTION - Notes

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