



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

Website:

Phone Number:

Mailing Address:

Municipality: State: Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul	J.	Smith		paulsmithjr@optonline.net

Chief Administrative Officer

Robert	M.	Howard		rhowardjr@optonline.net
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Chief Financial Officer

Joseph	J.	Faccone		ubfinance@optonline.net
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Municipal Clerk

Anne Marie		Friscia		ubboroclerk@optonline.net
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Registered Municipal Accountant

Robert	A.	Hulsart		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Louis		Andreuzzi	12/31/2017	louandreuzzi@optonline.net
Charles	W.	Cocuzza	12/31/2018	ubcouncilman@optonline.net
Charlanne		Roche	12/31/2017	ubcheri@optonline.net
Albin	J.	Wicki	12/31/2018	albinjwicki@optonline.net
Jeffrey		Williams	12/31/2016	jdw07735@optonline.net
Timothy		Perrella	12/31/2016	tperrella@optonline.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	1.249	\$6,227,638.06	45.62%	\$2,609.55	Municipal Purpose Tax	ACTUAL	\$6,319,080.87
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	1.166	\$5,813,619.00	42.58%	\$2,436.14	Local School District	ESTIMATED	\$5,900,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.283	\$1,412,130.79	10.34%	\$591.27	County Purposes	ESTIMATED	\$1,545,000.00
County Library	0.019	\$93,099.04	0.68%	\$39.70	County Library	ESTIMATED	\$95,000.00
County Board of Health	0.006	\$27,958.32	0.20%	\$12.54	County Board of Health	ESTIMATED	\$30,000.00
County Open Space	0.016	\$77,814.75	0.57%	\$33.43	County Open Space	ESTIMATED	\$80,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.739	\$13,652,259.96	100.00%	\$5,722.62	Total ESTIMATED amount to be raised by taxes		\$13,969,080.87
Total Taxable Valuation as of October 1, 2015 <u>\$498,538,824.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,507,998.29</u>		
Current Year Average Residential Assessment <u>\$208,931.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>9,428,979.16</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$7,650,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$13,570,980.87</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$398,119.36</u>		
	1.249	1.248	-0.08%		Total Amount to be Raised by Taxes <u>\$13,969,100.23</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.15%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$6,227,638.06	\$6,319,080.87	1.47%	\$91,442.81	<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 2015 <u>13,476,372.02</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2015 <u>13,814,437.55</u>		
	\$2,609.55	\$2,607.46	-0.08%	(\$2.09)	% of Taxes Collected, CY 2015 <u>97.55%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$308,839.92</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	45.73%	\$198,000.00	\$433,000.00	\$631,000.00	\$631,000.00							
08	Local Revenue	-12.73%	(\$207,038.39)	\$1,626,038.39	\$1,419,000.00	\$279,200.00		\$1,139,800.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$666,446.00	\$666,446.00	\$666,446.00							
08	Uniform Construction Code Fees	-38.03%	(\$260,789.00)	\$685,789.00	\$425,000.00	\$425,000.00							
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	-75.26%	(\$106,733.87)	\$141,816.03	\$35,082.16	\$35,082.16							
08	Other Special Items	-47.50%	(\$1,082,271.79)	\$2,278,541.92	\$1,196,270.13	\$1,196,270.13							
15	Receipts from Delinquent Taxes	-26.23%	(\$97,780.67)	\$372,780.67	\$275,000.00	\$275,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-1.15%	(\$73,822.05)	\$6,392,902.92	\$6,319,080.87	\$6,319,080.87							
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	-12.94%	(\$1,630,435.77)	\$12,597,314.93	\$10,966,879.16	\$9,827,079.16	\$0.00	\$1,139,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	7.00	9.00	0.49%	\$8,298.00	\$1,690,877.00	\$1,699,175.00	\$819,175.00		\$880,000.00						
21	Land-Use Administration		5.00	-81.85%	(\$101,500.00)	\$124,000.00	\$22,500.00	\$22,500.00								
22	Uniform Construction Code	4.00	5.00	38.02%	\$101,750.00	\$267,600.00	\$369,350.00	\$369,350.00								
23	Insurance			1.84%	\$20,000.00	\$1,086,500.00	\$1,106,500.00	\$1,106,500.00								
25	Public Safety	19.00	13.00	-8.54%	(\$217,412.52)	\$2,544,933.45	\$2,327,520.93	\$2,313,416.00	\$14,104.93							
26	Public Works	11.00		1.49%	\$11,678.30	\$781,800.00	\$793,478.30	\$780,800.00	\$12,678.30							
27	Health and Human Services	1.00	1.00	0.48%	\$341.59	\$70,933.41	\$71,275.00	\$71,275.00								
28	Parks and Recreation			0.00%	\$0.00	\$36,750.00	\$36,750.00	\$36,750.00								
29	Education (including Library)			0.00%	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00								
30	Unclassified			-24.09%	(\$28,250.00)	\$117,250.00	\$89,000.00	\$89,000.00								
31	Utilities and Bulk Purchases			-0.04%	(\$98.00)	\$275,098.00	\$275,000.00	\$275,000.00								
32	Landfill / Solid Waste Disposal			4.87%	\$31,039.76	\$637,759.17	\$668,798.93	\$660,500.00	\$8,298.93							
35	Contingency			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
36	Statutory Expenditures			2.15%	\$15,362.00	\$713,253.00	\$728,615.00	\$725,615.00		\$3,000.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
43	Court and Public Defender	1.00	4.00	14.93%	\$13,025.00	\$87,225.00	\$100,250.00	\$100,250.00								
44	Capital			21.62%	\$49,600.00	\$229,400.00	\$279,000.00	\$175,000.00		\$104,000.00						
45	Debt			-20.49%	(\$214,019.00)	\$1,044,715.00	\$830,696.00	\$677,896.00		\$152,800.00						
46	Deferred Charges			-30.13%	(\$486,991.00)	\$1,616,361.00	\$1,129,370.00	\$1,129,370.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			12.76%	\$45,035.49	\$353,064.51	\$398,100.00	\$398,100.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	43.00	37.00	-6.42%	(\$752,140.38)	\$11,719,019.54	\$10,966,879.16	\$9,791,997.00	\$35,082.16	\$0.00	\$1,139,800.00	\$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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					Uniform Construction Code Fees	\$425,000.00	Rebuilding starting to slow down
X					FEMA - Reimbursement	\$709,428.00	Pending Reimbursements

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	238	\$18,719,400.00	3.75%
2 Residential	2,021	\$422,249,900.00	84.70%
3A/3B Farm			0.00%
4A Commercial	50	\$16,244,500.00	3.26%
4B Industrial	5	\$40,453,100.00	8.11%
4C Apartments	1	\$360,400.00	0.07%
5A/5B Railroad			0.00%
6A/6B Business Personal Property		\$511,524.00	0.10%
Total	2,315	\$498,538,824.00	100.00%

Average Ratio (%), Assessed to True Value	96.57%
Equalized Valuation, Taxable Properties	\$516,246,064.00

Total # of property tax appeals filed in 2015	County Tax Board	69.00
	State Tax Court	2.00
Number of 2015 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 2015	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	7	\$11,910,400.00	21.14%
15B Other Schools			0.00%
15C Public Property	165	\$35,213,600.00	62.49%
15D Church and Charities	10	\$5,642,100.00	10.01%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	16	\$3,586,600.00	6.36%
Total	198	\$56,352,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	11.30%
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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 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption		NONE		
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate					
NONE					NONE					NONE					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	Total Long Term Exemptions - GRAND TOTAL		0.00	0.00	0.00
Mark "X" if Grand Total																								

**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	41,000.00	\$38,000.00				\$3,000.00
Supervisory Staff (Department Heads & Managers)	4.00		371,026.00	\$282,000.00		\$27,000.00	\$39,026.00	\$23,000.00
Police Officers (Including Superior Officers)	15.00		2,361,029.00	\$1,313,250.00	\$369,250.00	\$246,614.00	\$291,915.00	\$140,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	19.00		1,341,539.00	\$903,975.00	\$54,125.00	\$84,001.00	\$219,438.00	\$80,000.00
All Other Non-Union Employees not listed above	5.00	30.00	767,071.00	\$534,450.00	\$6,000.00	\$48,000.00	\$134,621.00	\$44,000.00
Totals	43.00	37.00	4,881,665.00	\$3,071,675.00	\$429,375.00	\$405,615.00	\$685,000.00	\$290,000.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	14.00	\$11,928.00	\$166,992.00	13.00	\$11,850.93	\$154,062.09
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	8.00	\$24,192.00	\$193,536.00	5.00	\$22,552.07	\$112,760.35
Family	14.00	\$34,488.00	\$482,832.00	17.00	\$31,603.68	\$537,262.56
Employee Cost Sharing Contribution (enter as negative -)			(\$158,360.00)			(\$134,085.00)
Subtotal	36.00		\$685,000.00	35.00		\$670,000.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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	36.00		\$685,000.00	35.00		\$670,000.00

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)?

YES

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

YES

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

	Gross Debt		Net Debt	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt			\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Sewer	\$2,066,565.34	\$2,066,565.34	\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$4,275.00		\$4,275.00				
Notes Outstanding	\$5,162,054.00		\$5,162,054.00				
Bonds Outstanding	\$3,919,000.00		\$3,919,000.00				
Loans and Other Debt	\$946,233.52		\$946,233.52				
Total (Current Year)	\$12,098,127.86	\$2,066,565.34	\$10,031,562.52	\$791,696.00	\$628,740.02	\$625,506.27	\$7,654,621.75
Population (2010 census)	<u>6,649</u>						
Per Capita Gross Debt	<u>\$1,819.54</u>						
Per Capita Net Debt	<u>\$1,508.73</u>						
3 Yr. Average Property Valuation		<u>\$521,536,864.67</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>1.92%</u>					
Utility Fund - Principal				\$32,317.89	\$33,871.22	\$35,499.21	\$1,613,161.66
Utility Fund - Interest				\$81,482.11	\$79,522.78	\$77,894.79	\$1,107,208.19
Bond Anticipation Notes - Principal				\$120,876.00			
Bond Anticipation Notes - Interest				\$44,000.00			
Bonds - Principal				\$250,000.00	\$250,000.00	\$255,000.00	\$3,164,000.00
Bonds - Interest				\$116,020.00	\$110,270.00	\$103,720.00	\$589,705.00
Loans & Other Debt - Principal				\$117,036.61	\$128,273.80	\$129,521.43	\$1,051,651.77
Loans & Other Debt - Interest				\$29,963.39	\$26,802.22	\$23,870.84	\$128,895.13
Total				\$791,696.00	\$628,740.02	\$625,506.27	\$7,654,621.75
Total Principal				\$520,230.50	\$412,145.02	\$420,020.64	\$5,828,813.43
Total Interest				\$271,465.50	\$216,595.00	\$205,485.63	\$1,825,808.32
% of Total Current Year Budget				7.22%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental	None						
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating		AA-					
Year of Last Rating		April 2015					
Mark "X" if Municipality has no bond rating							

