



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Adopted

Municode:

Filename: 1326_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
Susan		Cohen	12/31/2017	mayor@mtnj.org

Chief Administrative Officer

Tara	L.	Lovrich		tllovrich@mtnj.org
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Chief Financial Officer

Patricia		Addario		paddario@mtnj.org
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Municipal Clerk

Regina		Preteroti		rpreteroti@mtnj.org
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Registered Municipal Accountant

Robert		Oliwa		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Susan		Cohen	12/31/2017	scohen@mtnj.org
John "Jack"		McNaboe	12/31/2017	jmcnaboe@mtnj.org
David	C.	Kane	12/31/2018	dkane@mtnj.org
Mary Ann		Musich	12/31/2019	mmusich@mtnj.org
Kevin		Uniglicht	12/31/2019	kuniglicht@mtnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2017 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.338	\$21,294,001.73	16.52%	\$1,398.71	Municipal Purpose Tax	ESTIMATED	\$21,824,013.69
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$1,262,747.66	0.98%	\$82.76	Municipal Open Space	ESTIMATED	\$1,262,747.66
Fire Districts (avg. rate/total levies)	0.044	\$2,665,895.00	2.07%	\$182.08	Fire Districts (total levies)	ESTIMATED	\$2,725,016.70
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.933	\$58,772,613.00	45.58%	\$3,860.95	Local School District	ESTIMATED	\$59,948,065.26
Regional School District	0.414	\$26,061,624.00	20.21%	\$1,713.22	Regional School District	ESTIMATED	\$26,582,856.48
County Purposes	0.266	\$16,764,095.81	13.00%	\$1,100.76	County Purposes	ESTIMATED	\$17,122,399.07
County Library	0.018	\$1,151,067.18	0.89%	\$74.49	County Library	ESTIMATED	\$1,151,067.18
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.015	\$963,099.20	0.75%	\$62.07	County Open Space	ESTIMATED	\$982,361.18
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.048	\$128,935,143.58	100.00%	\$8,475.05	Total ESTIMATED amount to be raised by taxes		\$131,598,527.22
Total Taxable Valuation as of October 1, 2016 \$6,402,695,200.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		11,705,565.92
Current Year Average Residential Assessment \$413,820.83					Budget Appropriations, before Reserve for Uncollected Taxes		31,099,026.32
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy		\$109,774,513.53
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT		\$129,167,973.93
Prior Year	0.338	Current Year	0.341	% Change (+/-)	Reserve for Uncollected Taxes (RUT)		\$2,407,837.35
				0.89%	Total Amount to be Raised by Taxes		\$131,575,811.28
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT		98.17%
Prior Year	\$21,294,001.73	Current Year	\$21,824,013.69	% Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
				2.49%			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Tax Collections - ACTUAL as of Prior Year		
Prior Year	\$1,398.71	Current Year	\$1,411.13	% Change (+/-)	Total Tax Revenue, Collections CY 2016		128,058,185.04
				0.89%	Total Tax Levy, CY 2016		129,137,982.64
				\$12.41	% of Taxes Collected, CY 2016		99.16%
					Delinquent Taxes - December 31, 2016		\$1,053,999.45

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	-1.96%	(\$75,000.00)	\$3,825,000.00	\$3,750,000.00	\$3,750,000.00							
08	Local Revenue	-16.47%	(\$468,468.33)	\$2,844,705.33	\$2,376,237.00	\$2,357,500.00		\$18,737.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,868,653.00	\$3,868,653.00	\$3,868,653.00							
08	Uniform Construction Code Fees	-30.83%	(\$256,337.00)	\$831,337.00	\$575,000.00	\$575,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	6.00%	\$6,021.00	\$100,353.00	\$106,374.00	\$106,374.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-56.31%	(\$113,478.35)	\$201,517.27	\$88,038.92	\$88,038.92							
08	Other Special Items	45.04%	\$65,210.82	\$144,789.18	\$210,000.00	\$210,000.00							
15	Receipts from Delinquent Taxes	-28.17%	(\$294,172.92)	\$1,044,172.92	\$750,000.00	\$750,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.01%	(\$911,755.74)	\$22,735,769.43	\$21,824,013.69	\$21,824,013.69							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.28%	\$16,236.91	\$1,264,302.13	\$1,280,539.04		\$1,280,539.04						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.51%	(\$2,031,743.61)	\$36,860,599.26	\$34,828,855.65	\$33,529,579.61	\$1,280,539.04	\$18,737.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA	Budgeted Full-Time	Positions Part-Time	% 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
										WATER					
20 General Government	15.50	10.00	6.66%	\$118,475.00	\$1,777,965.00	\$1,896,441.00	\$1,884,441.00			\$12,000.00					
21 Land-Use Administration	2.00	2.00	3.53%	\$4,000.00	\$113,350.00	\$117,350.00	\$117,350.00								
22 Uniform Construction Code	10.00	2.00	3.16%	\$28,500.00	\$903,200.00	\$931,700.00	\$931,700.00								
23 Insurance			1.59%	\$73,914.00	\$4,643,861.00	\$4,717,775.00	\$4,717,775.00								
25 Public Safety	60.00	5.00	3.15%	\$233,672.86	\$7,413,036.06	\$7,646,708.92	\$7,621,298.00	\$25,410.92							
26 Public Works	35.00	2.00	-3.95%	(\$268,634.83)	\$6,798,337.83	\$6,529,703.00	\$6,334,675.00	\$45,028.00	\$150,000.00						
27 Health and Human Services	4.00	10.00	5.93%	\$23,753.00	\$400,447.00	\$424,200.00	\$411,600.00	\$12,600.00							
28 Parks and Recreation	3.50	17.00	5.33%	\$26,610.00	\$499,405.00	\$526,015.00	\$506,015.00	\$20,000.00							
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			-13.16%	(\$25,000.00)	\$190,000.00	\$165,000.00	\$165,000.00								
31 Utilities and Bulk Purchases			5.95%	\$70,751.00	\$1,188,249.00	\$1,259,000.00	\$1,239,000.00								
32 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00								
35 Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36 Statutory Expenditures			7.06%	\$213,021.06	\$3,016,656.00	\$3,229,677.06	\$3,229,677.06								
37 Judgements			-100.00%	(\$7,000.00)	\$7,000.00	\$0.00	\$0.00								
42 Shared Services			1.57%	\$8,797.00	\$559,764.23	\$568,561.23	\$568,561.23								
43 Court and Public Defender	4.00	4.00	2.61%	\$7,500.00	\$287,412.00	\$294,912.00	\$294,912.00								
44 Capital			62.86%	\$110,000.00	\$175,000.00	\$285,000.00	\$285,000.00								
45 Debt			-1.81%	(\$65,759.15)	\$3,625,740.25	\$3,559,981.10	\$2,602,983.11		\$950,260.99	\$6,737.00					
46 Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48 Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			3.08%	\$78,032.05	\$2,532,799.29	\$2,610,831.34	\$2,430,553.29		\$180,278.05						
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	134.00	52.00	1.84%	\$630,631.99	\$34,198,223.66	\$34,828,855.65	\$33,426,540.69	\$103,038.92	\$1,280,539.04	\$18,737.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	436	\$35,853,200.00	0.56%	15A Public Schools	13	\$109,648,000.00	34.82%
2 Residential	14,193	\$5,874,455,200.00	91.75%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	273	\$38,505,600.00	0.60%	15C Public Property	225	\$142,280,200.00	45.18%
4A Commercial	361	\$433,018,100.00	6.76%	15D Church and Charities	33	\$37,407,100.00	11.88%
4B Industrial	9	\$20,863,100.00	0.33%	15E Cemeteries & Graveyards	7	\$3,693,200.00	1.17%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	44	\$21,876,600.00	6.95%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	15,272	\$6,402,695,200.00	100.00%	Total	322	\$314,905,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
100.00%				4.92%			
Equalized Valuation, Taxable Properties							
\$6,402,695,200.00							
Total # of property tax appeals filed in 2016							
County Tax Board							
93.00							
State Tax Court							
17.00							
Number of 2016 County Tax Board decisions appealed to Tax Court							
0.00							
Number of pending property tax appeals in State Tax Court							
15.00							
Amount paid out by municipality for tax appeals in 2016							
\$77,030.14							

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 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

**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	5.00	39,851.00	\$36,546.00	\$0.00	\$650.00	\$0.00	\$2,655.00
Supervisory Staff (Department Heads & Managers)	12.00	0.00	1,734,270.04	\$1,348,247.61	\$5,000.00	\$152,717.15	\$139,008.78	\$89,296.50
Police Officers (Including Superior Officers)	55.00	0.00	9,651,708.96	\$6,433,843.01	\$363,750.00	\$1,701,442.06	\$669,994.89	\$482,679.00
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	56.00	12.00	4,778,660.30	\$3,193,595.43	\$95,930.00	\$367,741.26	\$886,426.11	\$234,967.50
All Other Non-Union Employees not listed above	11.00	35.00	1,431,330.38	\$1,023,225.30	\$0.00	\$118,751.60	\$213,951.48	\$75,402.00
Totals	134.00	52.00	17,635,820.68	\$12,035,457.35	\$464,680.00	\$2,341,302.07	\$1,909,381.26	\$885,000.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	22.00	\$10,686.84	\$235,110.48	23.00	\$10,697.52	\$246,042.96
Parent & Child	8.00	\$19,225.37	\$153,802.96	8.00	\$19,244.66	\$153,957.28
Employee & Spouse (or Partner)	21.00	\$21,455.54	\$450,566.34	21.00	\$21,476.87	\$451,014.27
Family	50.00	\$29,848.30	\$1,492,415.00	50.00	\$29,878.21	\$1,493,910.50
Employee Cost Sharing Contribution (enter as negative -)			(\$578,386.50)			(\$521,623.25)
Subtotal	101.00		\$1,753,508.28	102.00		\$1,823,301.76
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			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	21	\$9,853.58	\$206,925.18	20	\$9,376.37	\$187,527.40
Parent & Child	3	\$22,703.96	\$68,111.88	3	\$20,901.40	\$62,704.20
Employee & Spouse (or Partner)	31	\$21,014.79	\$651,458.49	31	\$19,808.74	\$614,070.94
Family	21	\$39,011.81	\$819,248.01	20	\$35,946.38	\$718,927.60
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	76.00		\$1,745,743.56	74.00		\$1,583,230.14
GRAND TOTAL	177.00		\$3,499,251.84	176.00		\$3,406,531.90

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
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
AFSCME	131.50	\$19,205.05	X		
IUE	64.50	\$13,813.08	X		
NON-UNION	197.50	\$122,010.87		X	
PBA	2549.81	\$458,389.44	X		
SOA	1580.38	\$294,553.52	X		
Totals	4523.69	\$907,971.96			
Total Funds Reserved as of end of 2016		\$430,396.86			
Total Funds Appropriated in 2017		\$40,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets	
		Deductions						
Local School Debt			\$0.00	Utility Fund - Principal	\$5,559.00	\$5,000.00	\$5,000.00	\$10,000.00
Regional School Debt	\$40,147,267.31	\$40,147,267.31	\$0.00	Utility Fund - Interest	\$1,177.96	\$900.00	\$700.00	\$750.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
WATER	\$25,559.00	\$25,559.00	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
0			\$0.00	Bonds - Principal	\$2,295,441.00	\$2,347,000.00	\$2,304,000.00	\$10,350,000.00
0			\$0.00	Bonds - Interest	\$769,968.10	\$685,827.50	\$581,285.00	\$1,806,325.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$3,072,146.06	\$3,038,727.50	\$2,890,985.00	\$12,167,075.00
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$2,301,000.00	\$2,352,000.00	\$2,309,000.00	\$10,360,000.00
Notes Outstanding			\$0.00	Total Interest	\$771,146.06	\$686,727.50	\$581,985.00	\$1,807,075.00
Bonds Outstanding	\$20,282,804.00	\$2,440,000.00	\$17,842,804.00	% of Total Current Year Budget	8.82%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$60,455,630.31	\$42,612,826.31	\$17,842,804.00					
Population (2010 census)	38,872			Description	Debt Not Listed Above			
Per Capita Gross Debt	\$1,555.25			Total Guarantees - Governmental				
Per Capita Net Debt	\$459.01			Total Guarantees - Other				
3 Yr. Average Property Valuation	\$6,361,200,078.67			Total Capital/Equipment Leases	\$487,835.00	\$406,470.00	\$248,655.00	\$867,926.00
Net Debt as % of 3 Year Avg Property Valuation	0.28%			Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa1			
				Year of Last Rating	2016			
				Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]