



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1417_fba_2018.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
Robert	H	Conley	12/31/2019	conleyr@rosenet.org

Chief Administrative Officer

Raymond	M.	Codey		codeyr@rosenet.org
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Chief Financial Officer

James	E.	Burnet		burnetj@rosenet.org
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Municipal Clerk

Elizabeth		Osborne		osbornee@rosenet.org
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Registered Municipal Accountant

Valerie	A.	Dolan		vdolan@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Astri		Baillie	12/31/2018	bailliea@rosenet.org
Maureen		Byrne	12/31/2019	byrnem@rosenet.org
John		Hoover	12/31/2020	hooverj@rosenet.org
Patrick		Rowe	12/31/2019	rowep@rosenet.org
Carmela		Vitale	12/31/2020	vitalec@rosenet.org
Benjamin		Wolkowitz	12/31/2018	wolkowitzb@rosenet.org



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>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>	<u>Taxes</u>		
Municipal Purpose Tax	0.373	\$13,112,832.18	19.57%	\$2,539.32	Municipal Purpose Tax	ACTUAL	\$13,388,531.95
Municipal Library	0.038	\$1,338,967.82	2.00%	\$258.70	Municipal Library	ACTUAL	\$1,330,981.05
Municipal Open Space	0.018	\$632,195.33	0.94%	\$122.54	Municipal Open Space	ACTUAL	\$637,632.54
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	1.178	\$41,390,945.00	61.77%	\$8,019.62	Local School District	ESTIMATED	\$42,218,763.90
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.290	\$10,180,827.10	15.19%	\$1,974.27	County Purposes	ESTIMATED	\$10,173,331.25
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$356,858.26	0.53%	\$74.89	County Open Space		\$363,995.43
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	1.908	\$67,012,625.69	100.00%	\$12,989.34	Total ESTIMATED amount to be raised by taxes		\$68,113,236.12
Total Taxable Valuation as of October 1, 2017		\$3,542,403,000.00			Revenue Anticipated, Excluding Tax Levy		16,814,088.25
<small>(To be used to calculate the current year tax rate)</small>					Budget Appropriations, before Reserve for Uncollected Taxes		29,800,601.25
Current Year Average Residential Assessment		\$680,782.86			Total Non-Municipal Tax Levy		\$53,393,723.12
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$66,380,236.12
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT)		\$1,730,000.00
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes		\$68,110,236.11
	0.373	0.378	1.34%				
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT		97.46%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$13,112,832.18	\$13,388,531.95	2.10%	\$275,699.77			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2017		67,154,434.05
	\$2,539.32	\$2,573.36	1.34%	\$34.04	Total Tax Levy, CY 2017		67,474,457.43
					% of Taxes Collected, CY 2017		99.53%
					Delinquent Taxes - December 31, 2017		\$261,286.24

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	Electric Utility	Utility	Utility	Utility	Utility
08	Surplus	5.23%	\$239,809.25	\$4,587,200.00	\$4,827,009.25	\$4,827,009.25							
08	Local Revenue	-23.09%	(\$5,957,941.06)	\$25,805,663.06	\$19,847,722.00	\$1,210,000.00		\$2,704,132.00	\$15,933,590.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$808,529.00	\$808,529.00	\$808,529.00							
08	Uniform Construction Code Fees	-35.06%	(\$454,114.90)	\$1,295,114.90	\$841,000.00	\$841,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-13.71%	(\$152,240.74)	\$1,110,240.74	\$958,000.00	\$958,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-35.32%	(\$94,682.47)	\$268,079.74	\$173,397.27	\$173,397.27							
08	Other Special Items	-4.98%	(\$407,135.20)	\$8,178,288.20	\$7,771,153.00	\$7,771,153.00							
15	Receipts from Delinquent Taxes	-11.89%	(\$30,365.77)	\$255,365.77	\$225,000.00	\$225,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.10%	\$275,699.87	\$13,112,832.08	\$13,388,531.95	\$13,388,531.95							
07	Minimum Library Tax	-0.60%	(\$7,986.77)	\$1,338,967.82	\$1,330,981.05	\$1,330,981.05							
54	Open Space Levy Tax	0.86%	\$5,437.21	\$632,195.33	\$637,632.54		\$637,632.54						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-11.47%	(\$6,583,520.58)	\$57,392,476.64	\$50,808,956.06	\$31,533,601.52	\$637,632.54	\$2,704,132.00	\$15,933,590.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Water Utility	Electric Utility	Utility	Utility	Utility	Utility	
20	General Government		-2.25%	(\$37,953.00)	\$1,687,211.00	\$1,649,258.00	\$1,649,258.00									
21	Land-Use Administration		1.26%	\$3,550.00	\$282,571.00	\$286,121.00	\$286,121.00									
22	Uniform Construction Code		22.06%	\$170,010.00	\$770,743.00	\$940,753.00	\$940,753.00									
23	Insurance		0.59%	\$14,700.00	\$2,495,150.00	\$2,509,850.00	\$2,509,850.00									
25	Public Safety		3.98%	\$233,481.84	\$5,871,126.16	\$6,104,608.00	\$6,104,608.00									
26	Public Works		-1.68%	(\$393,641.54)	\$23,398,373.81	\$23,004,732.27	\$4,346,032.00	\$20,978.27		\$2,704,132.00	\$15,933,590.00					
27	Health and Human Services		0.23%	\$799.25	\$349,758.00	\$350,557.25	\$335,034.00	\$15,523.25								
28	Parks and Recreation		328.95%	\$1,181,733.00	\$359,248.00	\$1,540,981.00	\$1,540,981.00									
29	Education (including Library)		-77.85%	(\$1,205,912.00)	\$1,548,968.00	\$343,056.00	\$343,056.00									
30	Unclassified		42.64%	\$75,000.00	\$175,900.00	\$250,900.00	\$110,900.00	\$140,000.00								
31	Utilities and Bulk Purchases		0.00%	\$0.00	\$748,600.00	\$748,600.00	\$748,600.00									
32	Landfill / Solid Waste Disposal		0.00%	\$0.00	\$1,657,300.00	\$1,657,300.00	\$1,657,300.00									
35	Contingency		0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00									
36	Statutory Expenditures		5.50%	\$99,490.00	\$1,808,510.00	\$1,908,000.00	\$1,908,000.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		3.79%	\$35,000.00	\$923,000.00	\$958,000.00	\$958,000.00									
43	Court and Public Defender		-64.63%	(\$32,170.00)	\$49,777.00	\$17,607.00	\$17,607.00									
44	Capital		0.00%	\$0.00	\$3,800,000.00	\$3,800,000.00	\$3,800,000.00									
45	Debt		-0.22%	(\$5,000.00)	\$2,323,000.00	\$2,318,000.00	\$2,318,000.00									
46	Deferred Charges		#DIV/0!	\$0.00		\$0.00										
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		2.00%	\$34,000.00	\$1,699,000.00	\$1,733,000.00	\$1,733,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	0.35%	\$173,087.55	\$49,998,235.97	\$50,171,323.52	\$31,357,100.00	\$176,501.52	\$0.00	\$2,704,132.00	\$15,933,590.00	\$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">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	76	\$31,821,400.00	0.90%	15A Public Schools	6	\$66,953,400.00	12.55%
2 Residential	4,249	\$2,892,646,400.00	81.60%	15B Other Schools	4	\$196,099,600.00	36.76%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	74	\$182,749,500.00	34.26%
4A Commercial	216	\$522,826,000.00	14.75%	15D Church and Charities	18	\$50,030,100.00	9.38%
4B Industrial	5	\$4,072,500.00	0.11%	15E Cemeteries & Graveyards	2	\$8,250,000.00	1.55%
4C Apartments	37	\$91,036,700.00	2.57%	15F Other Exempt	22	\$29,349,000.00	5.50%
5A/5B Railroad	20	\$2,391,200.00	0.07%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	4,604	\$3,544,794,200.00	100.00%	Total	126	\$533,431,600.00	100.00%
Average Ratio (%), Assessed to True Value				87.96%			
Equalized Valuation, Taxable Properties				\$4,030,007,048.66			
Total # of property tax appeals filed in 2017							
				County Tax Board	20.00		
				State Tax Court	14.00		
Number of 2017 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				7.00			
Amount paid out by municipality for tax appeals in 2017				\$107,168.92			
					Percentage of Exempt vs. Non-Exempt Properties	15.05%	

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	2	\$51,428.51	\$3,632,100.00	\$69,300.47
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	2	51,428.51	3,632,100.00	69,300.47

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 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	
Elks Club	Other	\$9,572.00	\$2,032,100.00	\$38,772.47																
FDU	Other	\$41,856.51	\$1,600,000.00	\$30,528.00																
Total Long Term Exemptions - Column Total		51,428.51	3,632,100.00	69,300.47	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	
Mark "X" if Grand Total	x																			

**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	0.00	0.00	\$0.00	\$0.00			
Supervisory Staff (Department Heads & Managers)	16.00	0.00	2,277,045.74	\$1,708,245.00	\$0.00	\$202,290.00	\$235,830.00	\$130,680.74
Police Officers (Including Superior Officers)	28.00	0.00	4,755,784.82	\$3,321,953.00	\$273,000.00	\$696,000.00	\$412,705.00	\$52,126.82
Fire Fighters (Including Superior Officers)	13.00	0.00	2,150,190.81	\$1,385,228.00	\$226,000.00	\$324,000.00	\$191,600.00	\$23,362.81
All Other Union Employees not listed above	49.00	0.00	6,348,629.03	\$3,908,940.00	\$741,714.00	\$622,000.00	\$720,200.00	\$355,775.03
All Other Non-Union Employees not listed above	13.00	96.00	3,391,146.81	\$2,719,540.00	\$98,000.00	\$164,400.00	\$193,665.00	\$215,541.81
Totals	119.00	96.00	18,922,797.21	\$13,043,906.00	\$1,338,714.00	\$2,008,690.00	\$1,754,000.00	\$777,487.21

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	36.00	\$11,407.44	\$410,667.84	38.00	\$11,407.44	\$433,482.72
Parent & Child	5.00	\$20,419.32	\$102,096.60	6.00	\$20,419.32	\$122,515.92
Employee & Spouse (or Partner)	20.00	\$22,814.88	\$456,297.60	23.00	\$22,814.88	\$524,742.24
Family	46.00	\$31,826.64	\$1,464,025.44	49.00	\$31,826.64	\$1,559,505.36
Employee Cost Sharing Contribution (enter as negative -)			(\$658,274.97)			
Subtotal	107.00		\$1,774,812.51	116.00		\$2,640,246.24
<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	107.00		\$1,774,812.51	116.00		\$2,640,246.24

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	Deductions	Net	Current Year	2019	2020	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$35,495,000.00	\$35,495,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Water			\$0.00				
Electric			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$3,544,378.00		\$3,544,378.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$19,156,000.00		\$19,156,000.00				
Loans and Other Debt	\$2,150,373.35		\$2,150,373.35				
Total (Current Year)	\$60,345,751.35	\$35,495,000.00	\$24,850,751.35				
Population (2010 census)	15,845						
Per Capita Gross Debt	\$3,808.50						
Per Capita Net Debt	\$1,568.37						
3 Yr. Average Property Valuation		\$3,951,364,833.67					
Net Debt as % of 3 Year Avg Property Valuation		0.63%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$1,600,000.00			\$1,610,000.00	\$1,680,000.00	\$1,680,000.00	\$14,266,000.00
Bonds - Interest	\$881,430.00			\$811,830.00	\$734,155.00	\$734,155.00	\$3,074,127.50
Loans & Other Debt - Principal	\$131,000.00			\$131,000.00	\$129,355.91	\$129,355.91	\$1,747,675.45
Loans & Other Debt - Interest	\$38,000.00			\$34,000.00	\$29,021.14	\$29,021.14	\$197,520.26
Total	\$2,650,430.00			\$2,586,830.00	\$2,572,532.05	\$2,572,532.05	\$19,285,323.21
Total Principal	\$1,731,000.00			\$1,741,000.00	\$1,809,355.91	\$1,809,355.91	\$16,013,675.45
Total Interest	\$919,430.00			\$845,830.00	\$763,176.14	\$763,176.14	\$3,271,647.76
% of Total Current Year Budget	5.28%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating		AAA					
Year of Last Rating		2013					
Mark "X" if Municipality has no bond rating							

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
Providing	Township of Chatham	Health		1/1/2018	12/31/2018	\$116,441.00
Providing	Township of Springfield	Health		1/1/2018	12/31/2018	\$105,582.00
Providing	Township of Cranford	Health		1/1/2018	12/31/2018	\$106,250.00
Providing	Township of Milburn	Tax Assessor		1/1/2018	12/31/2018	\$89,141.88
Providing	Township of Chatham	Joint Court		1/1/2018	12/31/2018	\$72,215.34
Providing	Borough of Chatham	Joint Court		1/1/2018	12/31/2018	\$178,639.49
Providing	Township of Morris	Joint Court		1/1/2018	12/31/2018	\$300,504.58
Providing	Township of Harding	Joint Court		1/1/2018	12/31/2018	\$79,355.52
Providing	City of Summit	Information Technology		1/1/2018	12/31/2018	\$90,000.00
Providing	Borough of Chatham	Information Technology		1/1/2018	12/31/2018	\$30,000.00
Providing	Berkeley Heights	Information Technology		1/1/2018	12/31/2018	\$15,000.00
Providing	Kenilworth	Information Technology		1/1/2018	12/31/2018	\$19,750.00
Providing	Township of Harding	Information Technology		1/1/2018	12/31/2018	\$10,000.00

USER FRIENDLY BUDGET SECTION - Notes

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