



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**

**Filename:** 1417\_fba\_2019.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	12/31/2021	bailliea@rosenet.org
Maureen		Byrne	12/31/2019	byrnem@rosenet.org
Debra		Coen	12/31/2021	coend@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



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

**2018 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.378	\$13,388,531.95	19.66%	\$2,588.38
Municipal Library	0.037	\$1,330,981.05	1.95%	\$253.36
Municipal Open Space	0.018	\$637,632.54	0.94%	\$123.26
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.194	\$42,274,722.00	62.06%	\$8,176.01
Regional School District			0.00%	\$0.00
County Purposes	0.286	\$10,129,463.16	14.87%	\$1,958.41
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$354,238.48	0.52%	\$68.48
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2018 Budget)</b>	<b>1.923</b>	<b>\$68,115,569.18</b>	<b>100.00%</b>	<b>\$13,167.89</b>

Total Taxable Valuation as of	October 1, 2018	<u>\$3,566,670,100.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$684,757.62</u>

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.378	0.375	-0.79%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,388,531.95	\$13,383,259.18	-0.04%	(\$5,272.77)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,588.38	\$2,567.84	-0.79%	(\$20.54)

**Current Year 2019 Budget**

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$13,383,259.18
Municipal Library	ACTUAL	\$1,427,983.82
Municipal Open Space	ACTUAL	\$642,000.62
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$42,467,109.57
Regional School District		
County Purposes	ESTIMATED	\$10,332,052.42
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$361,323.25
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$68,613,728.86</b>
Revenue Anticipated, Excluding Tax Levy		17,402,616.08
Budget Appropriations, before Reserve for Uncollected Taxes		30,445,859.08
<b>Total Non-Municipal Tax Levy</b>		<b>\$53,802,485.86</b>
Amount to be Raised by Taxes - Before RUT		\$66,845,728.86
Reserve for Uncollected Taxes (RUT)		\$1,768,000.00
<b>Total Amount to be Raised by Taxes</b>		<b>\$68,613,728.87</b>
% of Tax Collections used to Calculate RUT		<u>97.42%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2018		68,245,444.00
Total Tax Levy, CY 2018		68,394,097.72
% of Taxes Collected, CY 2018		<u>99.78%</u>
Delinquent Taxes - December 31, 2018		<u>\$245,950.83</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	electric Utility	Utility	Utility	Utility	Utility
08	Surplus	6.73%	\$324,787.00	\$4,827,009.25	\$5,151,796.25	\$5,090,000.25		\$61,796.00					
08	Local Revenue	-25.12%	(\$6,605,301.00)	\$26,293,810.00	\$19,688,509.00	\$1,449,550.00		\$2,690,000.00	\$15,548,959.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$808,529.00	\$808,529.00	\$808,529.00							
08	Uniform Construction Code Fees	-0.51%	(\$3,925.79)	\$763,925.79	\$760,000.00	\$760,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-3.13%	(\$32,993.93)	\$1,052,993.93	\$1,020,000.00	\$1,020,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-12.28%	(\$24,944.85)	\$203,193.68	\$178,248.83	\$178,248.83							
08	Other Special Items	-0.31%	(\$24,696.91)	\$7,895,984.91	\$7,871,288.00	\$7,871,288.00							
15	Receipts from Delinquent Taxes	-13.91%	(\$36,341.93)	\$261,341.93	\$225,000.00	\$225,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-0.04%	(\$5,272.77)	\$13,388,531.95	\$13,383,259.18	\$13,383,259.18							
07	Minimum Library Tax	7.29%	\$97,002.77	\$1,330,981.05	\$1,427,983.82	\$1,427,983.82							
54	Open Space Levy Tax	0.69%	\$4,368.08	\$637,632.54	\$642,000.62		\$642,000.62						
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>-10.98%</b>	<b>(\$6,307,319.33)</b>	<b>\$57,463,934.03</b>	<b>\$51,156,614.70</b>	<b>\$32,213,859.08</b>	<b>\$642,000.62</b>	<b>\$2,751,796.00</b>	<b>\$15,548,959.00</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 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			4.04%	\$66,587.00	\$1,649,258.00	\$1,715,845.00	\$1,715,845.00								
21			4.82%	\$13,801.00	\$286,121.00	\$299,922.00	\$299,922.00								
22			-2.57%	(\$24,214.00)	\$940,753.00	\$916,539.00	\$916,539.00								
23			0.85%	\$21,313.00	\$2,509,850.00	\$2,531,163.00	\$2,531,163.00								
25			4.43%	\$270,303.00	\$6,104,608.00	\$6,374,911.00	\$6,374,911.00								
26			-1.18%	(\$271,002.44)	\$23,004,732.27	\$22,733,729.83	\$4,407,145.00	\$25,829.83		\$2,751,796.00	\$15,548,959.00				
27			-17.07%	(\$59,832.00)	\$350,557.25	\$290,725.25	\$275,202.00	\$15,523.25							
28			7.28%	\$24,984.00	\$343,056.00	\$368,040.00	\$368,040.00								
29			6.29%	\$97,003.00	\$1,540,981.00	\$1,637,984.00	\$1,637,984.00								
30			0.00%	\$0.00	\$250,900.00	\$250,900.00	\$110,900.00	\$140,000.00							
31			0.00%	\$0.00	\$748,600.00	\$748,600.00	\$748,600.00								
32			0.00%	\$0.00	\$1,657,300.00	\$1,657,300.00	\$1,657,300.00								
35			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
36			9.03%	\$172,200.00	\$1,908,000.00	\$2,080,200.00	\$2,080,200.00								
37			6.47%	\$62,000.00	\$958,000.00	\$1,020,000.00	\$1,020,000.00								
42			#DIV/0!	\$0.00		\$0.00									
43			-13.50%	(\$2,377.00)	\$17,607.00	\$15,230.00	\$15,230.00								
44			0.00%	\$0.00	\$3,800,000.00	\$3,800,000.00	\$3,800,000.00								
45			-2.70%	(\$62,475.00)	\$2,318,000.00	\$2,255,525.00	\$2,255,525.00								
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			2.02%	\$35,000.00	\$1,733,000.00	\$1,768,000.00	\$1,768,000.00								
55			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	0.68%	\$343,290.56	\$50,171,323.52	\$50,514,614.08	\$32,032,506.00	\$181,353.08	\$0.00	\$2,751,796.00	\$15,548,959.00	\$0.00	\$0.00	\$0.00	\$0.00



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

**Property Tax Assessments - Taxable Properties (October 1, 2018 Value)**

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	106	\$32,692,900.00	0.92%
2 Residential	4,257	\$2,915,013,200.00	81.73%
3A/3B Farm			0.00%
4A Commercial	217	\$523,854,800.00	14.69%
4B Industrial	5	\$4,072,500.00	0.11%
4C Apartments	37	\$91,036,700.00	2.55%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
<b>Total</b>	<b>4,622</b>	<b>\$3,566,670,100.00</b>	<b>100.00%</b>

**Property Tax Assessments - Exempt Properties (October 1, 2018 Value)**

	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$66,953,400.00	11.84%
15B Other Schools	4	\$196,099,600.00	34.68%
15C Public Property	73	\$182,510,400.00	32.28%
15D Church and Charities	19	\$51,601,200.00	9.13%
15E Cemeteries & Graveyards	2	\$8,250,000.00	1.46%
15F Other Exempt	58	\$60,009,400.00	10.61%

<b>Total</b>	<b>162</b>	<b>\$565,424,000.00</b>	<b>100.00%</b>
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Percentage of Exempt vs. Non-Exempt Properties 15.85%

Average Ratio (%), Assessed to True Value	82.69%
Equalized Valuation, Taxable Properties	\$4,313,302,817.75
Total # of property tax appeals filed in 2018	22.00
	21.00
Number of 2018 County Tax Board decisions appealed to Tax Court	1.00
Number of pending property tax appeals in State Tax Court	35.00
Amount paid out by municipality for tax appeals in 2018	\$16,421.20

**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 2018 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				
<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	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	16.00	0.00	2,482,419.44	\$1,891,509.00	\$0.00	\$210,380.00	\$234,830.00	\$145,700.44
Police Officers (Including Superior Officers)	31.00	0.00	4,250,438.67	\$2,692,460.00	\$270,000.00	\$824,318.00	\$410,705.00	\$52,955.67
Fire Fighters (Including Superior Officers)	13.00	0.00	2,147,046.33	\$1,332,385.00	\$245,500.00	\$345,682.00	\$190,600.00	\$32,879.33
All Other Union Employees not listed above	45.00	0.00	5,987,981.20	\$3,606,166.00	\$679,000.00	\$647,800.00	\$717,200.00	\$337,815.20
All Other Non-Union Employees not listed above	19.00	68.00	3,167,691.64	\$2,502,309.00	\$94,000.00	\$171,100.00	\$191,665.00	\$208,617.64
<b>Totals</b>	<b>124.00</b>	<b>68.00</b>	<b>18,035,577.28</b>	<b>\$12,024,829.00</b>	<b>\$1,288,500.00</b>	<b>\$2,199,280.00</b>	<b>\$1,745,000.00</b>	<b>\$777,968.28</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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	37.00	\$11,601.96	\$429,272.52	36.00	\$11,407.44	\$410,667.84
Parent & Child	4.00	\$20,767.56	\$83,070.24	5.00	\$20,419.32	\$102,096.60
Employee & Spouse (or Partner)	17.00	\$23,202.92	\$394,449.64	20.00	\$22,814.88	\$456,297.60
Family	48.00	\$32,369.52	\$1,553,736.96	46.00	\$31,826.64	\$1,464,025.44
Employee Cost Sharing Contribution (enter as negative - )			(\$683,414.64)			(\$683,414.64)
<b>Subtotal</b>	<b>106.00</b>		<b>\$1,777,114.72</b>	<b>107.00</b>		<b>\$1,749,672.84</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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><u>Retirees - Health Benefits - Annual Cost</u></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>GRAND TOTAL</b>	<b>106.00</b>		<b>\$1,777,114.72</b>	<b>107.00</b>		<b>\$1,749,672.84</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)?**

**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	2020	2021	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$34,050,000.00	\$34,050,000.00	\$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	\$8,283,481.00		\$8,283,481.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$17,556,000.00		\$17,556,000.00				
Loans and Other Debt	\$2,020,259.98		\$2,020,259.98				
<b>Total (Current Year)</b>	<b>\$61,909,740.98</b>	<b>\$34,050,000.00</b>	<b>\$27,859,740.98</b>				
Population (2010 census)	15,845						
Per Capita Gross Debt	\$3,907.21						
Per Capita Net Debt	\$1,758.27						
3 Yr. Average Property Valuation		\$4,097,936,786.33					
Net Debt as % of 3 Year Avg Property Valuation		0.68%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$1,610,000.00			\$1,680,000.00	\$1,705,000.00	\$1,705,000.00	\$12,561,000.00
Bonds - Interest	\$810,055.00			\$734,155.00	\$654,755.00	\$654,755.00	\$2,419,372.50
Loans & Other Debt - Principal	\$130,300.00			\$129,355.91	\$129,497.43	\$129,497.43	\$1,618,178.02
Loans & Other Debt - Interest	\$32,000.00			\$29,121.14	\$27,469.62	\$27,469.62	\$170,050.64
<b>Total</b>	<b>\$2,582,355.00</b>			<b>\$2,572,632.05</b>	<b>\$2,516,722.05</b>	<b>\$2,516,722.05</b>	<b>\$16,768,601.16</b>
Total Principal	\$1,740,300.00			\$1,809,355.91	\$1,834,497.43	\$1,834,497.43	\$14,179,178.02
Total Interest	\$842,055.00			\$763,276.14	\$682,224.62	\$682,224.62	\$2,589,423.14
% of Total Current Year Budget	5.11%						
<b>Description</b>	<b>Debt Not Listed Above</b>						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>				
Rating		AAA					
Year of Last Rating		2013					
<b>Mark "X" if Municipality has no bond rating</b>							





**USER FRIENDLY BUDGET SECTION - Notes**

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