



## State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 0910\_fbi\_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
Brian	P.	Stack	5/20/18	bstack@ucnj.com

### Chief Administrative Officer

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### Chief Financial Officer

Tammy	L.	Zucca		<a href="mailto:scolditz@ucnj.com">scolditz@ucnj.com</a>
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### Municipal Clerk

Erin		Knoedler		<a href="mailto:eknoedler@ucnj.com">eknoedler@ucnj.com</a>
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### Registered Municipal Accountant

Linda		Kish		<a href="mailto:lkish@dgdcpas.com">lkish@dgdcpas.com</a>
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Lucio	P.	Fernandez	5/20/18	<a href="mailto:lfernando@ucnj.com">lfernando@ucnj.com</a>
Maryury	A.	Martinetti	5/20/18	<a href="mailto:mmartinetti@ucnj.com">mmartinetti@ucnj.com</a>
Tilo	E.	Rivas	5/20/18	<a href="mailto:trivas@ucnj.com">trivas@ucnj.com</a>
Brian	P.	Stack	5/20/18	<a href="mailto:bstack@ucnj.com">bstack@ucnj.com</a>
Celin	J.	Valdivia	5/20/18	<a href="mailto:cvaldivia@ucnj.com">cvaldivia@ucnj.com</a>

**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>Taxes</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>			
Municipal Purpose Tax	4.535	\$67,512,330.00	65.98%	\$5,260.60	Municipal Purpose Tax		\$68,012,330.00
Municipal Library	0.079	\$1,130,209.44	1.10%	\$0.00	Municipal Library		\$1,187,277.19
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	1.034	\$15,418,637.00	15.07%	\$0.00	Local School District		\$15,418,637.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.170	\$17,912,576.57	17.51%	\$0.00	County Purposes		\$17,439,293.41
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.025	\$342,859.04	0.34%	\$0.00	County Open Space		\$363,215.21
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>6.843</b>	<b>\$102,316,612.05</b>	<b>100.00%</b>	<b>\$5,260.60</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$102,420,752.81</b>
Total Taxable Valuation as of October 1, 2017 <u>\$1,491,164,362.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>50,999,109.21</u>		
Current Year Average Residential Assessment <u>\$116,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>119,100,765.93</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$33,221,145.62</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$101,322,802.34</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,097,950.47</u>		
4.535	4.596	1.35%			Total Amount to be Raised by Taxes <u>\$102,420,752.81</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>98.93%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$67,512,330.00	\$68,012,330.00	0.74%	\$500,000.00				
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2017 <u>102,397,649.18</u>		
\$5,260.60	\$5,331.36	1.35%	\$70.76		Total Tax Levy, CY 2017 <u>102,767,448.71</u>		
					% of Taxes Collected, CY 2017 <u>99.64%</u>		
					Delinquent Taxes - June 30, 2017 <u>\$48,995.67</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	Full Name of Utility	#VALUE! Utility	Second Utility	Third Utility	Fifth Utility	Utility
08	Surplus	55.36%	\$1,576,270.81	\$2,847,216.36	\$4,423,487.17	\$4,423,487.17	---	---	---	---	---	---	---
08	Local Revenue	3.21%	\$154,405.03	\$4,807,190.40	\$4,961,595.43	\$4,961,595.43	---	---	---	---	---	---	---
09	State Aid (without offsetting appropriation)	(2.8%)	(\$870,000.00)	\$31,450,162.00	\$30,580,162.00	\$30,580,162.00	---	---	---	---	---	---	---
08	Uniform Construction Code Fees	(0.0%)	(\$0.75)	\$1,915,422.75	\$1,915,422.00	\$1,915,422.00	---	---	---	---	---	---	---
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
11	Shared Services Agreements	32.17%	\$982,044.94	\$3,053,046.06	\$4,035,091.00	\$4,035,091.00	---	---	---	---	---	---	---
08	Additional Revenue Offset by Appropriations	NA	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
10	Public and Private Revenue	37.04%	\$287,842.77	\$777,069.23	\$1,064,912.00	\$1,064,912.00	---	---	---	---	---	---	---
08	Other Special Items	(22.0%)	(\$870,106.59)	\$3,958,495.37	\$3,088,388.78	\$3,088,388.78	---	---	---	---	---	---	---
15	Receipts from Delinquent Taxes	(14.7%)	(\$9,609.46)	\$65,590.46	\$55,981.00	\$55,981.00	---	---	---	---	---	---	---
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	(0.0%)	(\$196.48)	\$68,012,526.48	\$68,012,330.00	\$68,012,330.00	---	---	---	---	---	---	---
07	Minimum Library Tax	5.05%	\$57,067.75	\$1,130,209.44	\$1,187,277.19	\$1,187,277.19	---	---	---	---	---	---	---
54	Open Space Levy Tax	NA	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
07	Addition to Local District School Tax	NA	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
08	Deficit General Budget	NA	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
	<b>Total</b>	<b>1.11%</b>	<b>\$1,307,718.02</b>	<b>\$118,016,928.55</b>	<b>\$119,324,646.57</b>	<b>\$119,324,646.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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 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	Full Name of Utility	#VALUE! Utility	Second Utility	Third Utility	Fifth Utility	Utility	
	Full-Time	Part-Time														
20	General Government		5.00	0.150%	\$9,049.35	\$6,041,329.65	\$6,050,379.00	\$6,050,379.00	---	---	---	---	---	---	---	---
21	Land-Use Administration			2.396%	\$3,493.00	\$145,757.00	\$149,250.00	\$149,250.00	---	---	---	---	---	---	---	---
22	Uniform Construction Code	15.00		(1.56%)	(\$26,548.00)	\$1,706,798.00	\$1,680,250.00	\$1,680,250.00	---	---	---	---	---	---	---	---
23	Insurance			0.853%	\$172,373.07	\$20,196,911.22	\$20,369,284.29	\$20,369,284.29	---	---	---	---	---	---	---	---
25	Public Safety	195.00	78.00	2.311%	\$564,446.00	\$24,427,554.00	\$24,992,000.00	\$24,992,000.00	---	---	---	---	---	---	---	---
26	Public Works	25.00	200.00	1.818%	\$226,783.00	\$12,473,247.00	\$12,700,030.00	\$12,700,030.00	---	---	---	---	---	---	---	---
27	Health and Human Services			(0.49%)	(\$4,720.00)	\$963,260.00	\$958,540.00	\$958,540.00	---	---	---	---	---	---	---	---
28	Parks and Recreation	20.00	150.00	4.090%	\$78,075.00	\$1,908,925.00	\$1,987,000.00	\$1,987,000.00	---	---	---	---	---	---	---	---
29	Education (including Library)			5.049%	\$57,067.75	\$1,130,209.44	\$1,187,277.19	\$1,187,277.19	---	---	---	---	---	---	---	---
30	Unclassified	134.00	111.00	(90.60%)	(\$2,016,731.00)	\$2,225,996.00	\$209,265.00	(\$870,000.00)	\$1,079,265.00	---	---	---	---	---	---	---
31	Utilities and Bulk Purchases			2.819%	\$88,573.47	\$3,141,644.00	\$3,230,217.47	\$3,230,217.47	---	---	---	---	---	---	---	---
32	Landfill / Solid Waste Disposal			NA	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
35	Contingency			NA	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
36	Statutory Expenditures			1.089%	\$283,358.66	\$26,012,735.59	\$26,296,094.25	\$26,296,094.25	---	---	---	---	---	---	---	---
37	Judgements			NA	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
42	Shared Services			30.194%	\$935,810.00	\$3,099,281.00	\$4,035,091.00	\$4,035,091.00	---	---	---	---	---	---	---	---
43	Court and Public Defender	10.00	2.00	1.807%	\$27,303.00	\$1,510,897.00	\$1,538,200.00	\$1,538,200.00	---	---	---	---	---	---	---	---
44	Capital			100.000%	\$400,000.00	\$400,000.00	\$800,000.00	\$800,000.00	---	---	---	---	---	---	---	---
45	Debt			18.594%	\$1,629,034.31	\$8,761,074.81	\$10,390,109.12	\$10,390,109.12	---	---	---	---	---	---	---	---
46	Deferred Charges			(36.57%)	(\$589,647.59)	\$1,612,536.00	\$1,022,888.41	\$1,022,888.41	---	---	---	---	---	---	---	---
48	Debt - Type 1 School District			NA	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
50	Reserve for Uncollected Taxes			(6.82%)	(\$80,255.15)	\$1,177,038.39	\$1,096,783.24	\$1,096,783.24	---	---	---	---	---	---	---	---
55	Surplus General Budget			NA	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
	<b>Total</b>	<b>399.00</b>	<b>546.00</b>	<b>1.503%</b>	<b>\$1,757,464.87</b>	<b>\$116,935,194.10</b>	<b>\$118,692,658.97</b>	<b>\$117,613,393.97</b>	<b>\$1,079,265.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	227	\$22,837,600.00	1.53%	15A Public Schools	33	\$164,126,700.00	42.26%
2 Residential	6,593	\$767,251,699.00	51.45%	15B Other Schools	11	\$10,090,100.00	2.60%
3A/3B Farm			0.00%	15C Public Property	92	\$72,597,700.00	18.69%
4A Commercial	1,373	\$398,364,700.00	26.72%	15D Church and Charities	92	\$60,994,100.00	15.70%
4B Industrial	83	\$28,629,000.00	1.92%	15E Cemeteries & Graveyards	0		0.00%
4C Apartments	687	\$267,428,200.00	17.93%	15F Other Exempt	372	\$80,567,690.00	20.74%
5A/5B Railroad	1		0.00%				
6A/6B Business Personal Property	1	\$6,653,163.00	0.45%				
<b>Total</b>	<b>8,965</b>	<b>\$1,491,164,362.00</b>	<b>100.00%</b>	<b>Total</b>	<b>600</b>	<b>\$388,376,290.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	41.39%
Equalized Valuation, Taxable Properties	\$3,602,716,506.40

  

Total # of property tax appeals filed in 2017	County Tax Board	272.00
	State Tax Court	4.00
Number of 2017 County Tax Board decisions appealed to Tax Court		6.00
Number of pending property tax appeals in State Tax Court		191.00

  

Amount paid out by municipality for tax appeals in 2017	\$420,324.82
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Percentage of Exempt vs. Non-Exempt Properties	26.05%
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<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption	372		\$80,567,690.00	\$5,562,393.32
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>372</b>	<b>0.00</b>	<b>80,567,690.00</b>	<b>5,562,393.32</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	5.00	83,967.00	\$78,000.00	\$0.00	\$0.00	\$0.00	\$5,967.00
Supervisory Staff (Department Heads & Managers)	11.00	3.00	1,619,280.57	\$919,299.00	\$135,899.00	\$73,543.92	\$409,816.00	\$80,722.65
Police Officers (Including Superior Officers)	195.00	78.00	27,156,379.04	\$21,261,088.00	\$1,065,000.00	\$1,700,887.04	\$2,722,638.00	\$406,766.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00		\$0.00
All Other Union Employees not listed above	157.00	118.00	16,395,621.31	\$10,417,133.00	\$559,483.00	\$833,370.64	\$3,788,724.00	\$796,910.67
All Other Non-Union Employees not listed above	36.00	342.00	7,032,820.28	\$5,655,350.00	\$0.00	\$452,428.00	\$492,408.00	\$432,634.28
<b>Totals</b>	<b>399.00</b>	<b>546.00</b>	<b>52,288,068.20</b>	<b>\$38,330,870.00</b>	<b>\$1,760,382.00</b>	<b>\$3,060,229.60</b>	<b>\$7,413,586.00</b>	<b>\$1,723,000.60</b>

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**

	<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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	141.00	\$13,678.20	\$1,928,626.20	140.00	\$13,678.20	\$1,914,948.00
Parent & Child	50.00	\$24,132.60	\$1,206,630.00	49.00	\$24,132.60	\$1,182,497.40
Employee & Spouse (or Partner)	34.00	\$30,243.20	\$1,028,268.80	35.00	\$30,243.20	\$1,058,512.00
Family	140.00	\$37,256.28	\$5,215,879.20	140.00	\$37,256.28	\$5,215,879.20
Employee Cost Sharing Contribution (enter as negative - )			(\$1,965,820.00)			(\$844,666.00)
<b>Subtotal</b>	<b>365.00</b>		<b>\$7,413,584.20</b>	<b>364.00</b>		<b>\$8,527,170.60</b>
<b>Elected Officials - Health Benefits - Annual Cost</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>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	110	\$13,791.90	\$1,517,109.00	110	\$13,791.00	\$1,517,010.00
Parent & Child	16	\$24,323.22	\$389,171.52	16	\$24,323.22	\$389,171.52
Employee & Spouse (or Partner)	152	\$30,497.42	\$4,635,607.84	154	\$30,497.42	\$4,696,602.68
Family	81	\$37,526.88	\$3,039,677.28	83	\$37,526.88	\$3,114,731.04
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>359.00</b>		<b>\$9,581,565.64</b>	<b>363.00</b>		<b>\$9,717,515.24</b>
<b>GRAND TOTAL</b>	<b>724.00</b>		<b>\$16,995,149.84</b>	<b>727.00</b>		<b>\$18,244,685.84</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)?**

<b>NO</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net	Current Year	2019	2020	All Additional Future
	Debt		Debt				
Local School Debt	\$10,000,000.00	\$10,000,000.00	\$0.00				
Regional School Debt	\$0.00		\$0.00				
Utility Fund Debt							
Full Name of #VALUE!			\$0.00				
Second			\$0.00				
Third			\$0.00				
Fifth			\$0.00				
<b>Municipal Purposes</b>							
Debt Authorized	\$4,895,100.00		\$4,895,100.00				
Notes Outstanding	\$47,818,117.00		\$47,818,117.00				
Bonds Outstanding	\$46,893,424.00	\$10,360,000.00	\$36,533,424.00				
Loans and Other Debt	\$2,372,329.27	\$0.00	\$2,372,329.27				
<b>Total (Current Year)</b>	<b>\$111,978,970.27</b>	<b>\$20,360,000.00</b>	<b>\$91,618,970.27</b>				
Population (2010 census)	67,088						
Per Capita Gross Debt	\$1,669.14						
Per Capita Net Debt	\$1,365.65						
3 Yr. Average Property Valuation		\$3,369,532,486.00					
Net Debt as % of 3 Year Avg Property Valuation		2.72%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$1,668,050.00						
Bond Anticipation Notes - Interest	\$1,083,780.00						
Bonds - Principal	\$2,968,425.00			\$4,385,000.00	\$4,220,000.00	\$33,695,000.00	
Bonds - Interest	\$3,273,995.59			\$1,874,325.50	\$1,693,825.50	\$8,750,177.50	
Loans & Other Debt - Principal	\$319,451.97			\$318,994.98	\$329,796.00	\$1,594,507.00	
Loans & Other Debt - Interest	\$51,718.01			\$41,125.51	\$30,029.51	\$202,174.32	
<b>Total</b>	<b>\$9,365,420.57</b>			<b>\$6,619,445.99</b>	<b>\$6,273,651.01</b>	<b>\$44,241,858.82</b>	
Total Principal	\$4,955,926.97			\$4,703,994.98	\$4,549,796.00	\$35,289,507.00	
Total Interest	\$4,409,493.60			\$1,915,451.01	\$1,723,855.01	\$8,952,351.82	
% of Total Current Year Budget	7.89%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases	\$1,663,738.55			\$1,658,285.03	\$1,669,327.99	\$6,239,780.75	
Total Other							
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>				
Rating	Baa1						
Year of Last Rating	2017						
<b>Mark "X" if Municipality has no bond rating</b>							





**USER FRIENDLY BUDGET SECTION - Notes**

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