



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 0233 Mahwah Township - County of Bergen

Introduced

Municode: 0233

Filename: 0233_fbi_2016.xlsm

Website: www.mahwahtwp.org

Phone Number: 201-529-5757

Mailing Address: 475 CORPORATE DRIVE

[Email the UFB if not using Outlook](#)

Municipality: MAHWAH **State:** NJ **Zip:** 07430

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
WILLIAM		LAFORET	12/31/2016	wlafort@mahwahtwp.org

Chief Administrative Officer

BRIAN		CAMPION		bcampion@mahwahtwp.org
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Chief Financial Officer

KENNETH		SESHOLTZ		ksesholtz@mahwahtwp.org
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Municipal Clerk

KATHRINE		COVIELLO		kcoviello@mahwahtwp.org
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Registered Municipal Accountant

LOUIS		MAI		Lmaicparma@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
MARY		AMOROSO	12/31/2018	amoroso@mahwahtwp.org
JANET		ARIEMMA	12/31/2018	jariemma@mahwahtwp.org
H. LISA		DIGIULIO	12/31/2016	ldigiulio@mahwahtwp.org
ROBERT		HERMANSEN	12/31/2018	rhermansen@mahwahtwp.org
JOHN		ROTH	12/31/2016	jroth@mahwahtwp.org
STEVEN		SBARRA	12/31/2016	ssbarra@mahwahtwp.org
JONATHAN		WONG	12/31/2018	jwong@mahwahtwp.org

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>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	0.382	\$21,743,261.98	22.20%	\$1,809.08	Municipal Purpose Tax	ACTUAL	\$21,957,162.88
Municipal Library	0.035	\$1,983,717.06	2.03%	\$165.75	Municipal Library	ACTUAL	\$1,963,768.91
Municipal Open Space	0.010	\$568,528.26	0.58%	\$47.36	Municipal Open Space	ACTUAL	\$569,143.80
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	1.042	\$59,242,714.00	60.50%	\$4,934.71	Local School District	ESTIMATED	\$61,019,995.42
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.251	\$14,238,004.79	14.54%	\$1,188.69	County Purposes	ESTIMATED	\$14,665,144.93
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$150,766.59	0.15%	\$14.21	County Open Space	ESTIMATED	\$155,289.59
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	1.723	\$97,926,992.68	100.00%	\$8,159.79	Total ESTIMATED amount to be raised by taxes		\$100,330,505.53
Total Taxable Valuation as of October 1, 2015 <u>\$5,691,438,030.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>14,525,145.97</u>		
Current Year Average Residential Assessment <u>\$473,580.59</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>35,686,988.86</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$76,409,573.74</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$97,571,416.63</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,759,088.90</u>		
0.382	0.386	1.05%			Total Amount to be Raised by Taxes <u>\$100,330,505.53</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.25%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$21,743,261.98	\$21,957,162.88	0.98%	\$213,900.90		<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>97,499,676.38</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <u>98,094,196.27</u>		
\$1,809.08	\$1,828.02	1.05%	\$18.94		% of Taxes Collected, CY 2015 <u>99.39%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2015 <u>\$411,772.44</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	Sewer Utility	Sewer Assessment	Utility	Utility	Utility
08	Surplus	5.67%	\$571,296.66	\$10,081,658.84	\$10,652,955.50	\$4,200,000.00		\$3,271,305.50	\$2,300,650.00	\$881,000.00			
08	Local Revenue	-29.87%	(\$3,487,522.08)	\$11,675,022.08	\$8,187,500.00	\$837,500.00		\$3,150,000.00	\$4,200,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,913,416.00	\$4,913,416.00	\$4,913,416.00							
08	Uniform Construction Code Fees	-0.47%	(\$4,029.00)	\$864,029.00	\$860,000.00	\$860,000.00							
	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	140.12%	\$189,493.01	\$135,236.96	\$324,729.97	\$324,729.97							
08	Other Special Items	11.82%	\$324,462.24	\$2,745,037.76	\$3,069,500.00	\$2,949,500.00			\$120,000.00				
15	Receipts from Delinquent Taxes	-8.27%	(\$39,675.26)	\$479,675.26	\$440,000.00	\$440,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.41%	(\$1,503,585.14)	\$23,460,748.02	\$21,957,162.88	\$21,957,162.88							
07	Minimum Library Tax	-1.01%	(\$19,948.15)	\$1,983,717.06	\$1,963,768.91	\$1,963,768.91							
54	Open Space Levy Tax	-0.03%	(\$178.34)	\$569,322.14	\$569,143.80		\$569,143.80						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-6.98%	(\$3,969,686.06)	\$56,907,863.12	\$52,938,177.06	\$38,446,077.76	\$569,143.80	\$6,421,305.50	\$6,620,650.00	\$881,000.00	\$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	Sewer Utility	Sewer Assessment	Utility	Utility	Utility
20	General Government	15.82	10.00	-13.12%	(\$291,248.00)	\$2,219,407.00	\$1,928,159.00	\$1,926,434.00	\$1,725.00						
21	Land-Use Administration	3.00	1.00	15.28%	\$53,100.00	\$347,600.00	\$400,700.00	\$400,700.00							
22	Uniform Construction Code	7.68	0.21	-1.68%	(\$11,195.00)	\$666,050.00	\$654,855.00	\$654,855.00							
23	Insurance			2.99%	\$227,500.00	\$7,614,750.00	\$7,842,250.00	\$6,632,500.00		\$736,750.00	\$473,000.00				
25	Public Safety	61.00	12.23	-0.20%	(\$17,215.49)	\$8,715,614.03	\$8,698,398.54	\$8,661,334.00	\$37,064.54						
26	Public Works	39.50		4.76%	\$284,320.55	\$5,971,847.13	\$6,256,167.68	\$3,078,850.00	\$31,692.68	\$2,363,225.00	\$782,400.00				
27	Health and Human Services	10.00	1.00	1.15%	\$8,230.00	\$718,590.00	\$726,820.00	\$726,820.00							
28	Parks and Recreation	2.50	2.06	0.92%	\$11,295.54	\$1,230,179.26	\$1,241,474.80	\$672,331.00	\$569,143.80						
29	Education (including Library)			-1.01%	(\$19,948.15)	\$1,983,717.06	\$1,963,768.91	\$1,963,768.91							
30	Unclassified			-9.51%	(\$30,125.00)	\$316,900.00	\$286,775.00	\$286,775.00							
31	Utilities and Bulk Purchases			-2.22%	(\$144,485.00)	\$6,503,050.00	\$6,358,565.00	\$1,058,565.00		\$1,700,000.00	\$3,600,000.00				
32	Landfill / Solid Waste Disposal			4.00%	\$60,500.00	\$1,511,500.00	\$1,572,000.00	\$1,572,000.00							
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
36	Statutory Expenditures			0.22%	\$6,969.65	\$3,118,167.35	\$3,125,137.00	\$2,820,887.00		\$187,000.00	\$117,250.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	4.00	1.00	1.56%	\$5,970.95	\$382,879.05	\$388,850.00	\$388,850.00							
44	Capital			15.68%	\$139,417.00	\$889,000.00	\$1,028,417.00	\$153,250.00	\$257,167.00	\$234,000.00	\$384,000.00				
45	Debt			14.45%	\$891,745.00	\$6,171,715.00	\$7,063,460.00	\$4,353,460.00		\$1,200,000.00	\$629,000.00	\$881,000.00			
46	Deferred Charges			-41.21%	(\$2,306.07)	\$5,596.30	\$3,290.23	\$2,959.73		\$330.50					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			3.50%	\$93,331.98	\$2,665,756.92	\$2,759,088.90	\$2,759,088.90							
55	Surplus General Budget			20.95%	\$110,000.00	\$525,000.00	\$635,000.00				\$635,000.00				
	Total	143.50	27.50	2.67%	\$1,375,857.96	\$51,562,319.10	\$52,938,177.06	\$38,118,428.54	\$327,649.22	\$569,143.80	\$6,421,305.50	\$6,620,650.00	\$881,000.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	406	\$99,182,100.00	1.74%	15A Public Schools	13	\$78,753,700.00	15.11%
2 Residential	9,263	\$4,386,777,000.00	77.08%	15B Other Schools	1	\$3,678,100.00	0.71%
3A/3B Farm	34	\$14,540,400.00	0.26%	15C Public Property	375	\$380,815,400.00	73.05%
4A Commercial	162	\$797,400,700.00	14.01%	15D Church and Charities	31	\$33,815,000.00	6.49%
4B Industrial	80	\$339,170,900.00	5.96%	15E Cemeteries & Graveyards	4	\$1,700,500.00	0.33%
4C Apartments	8	\$49,592,700.00	0.87%	15F Other Exempt	18	\$22,557,100.00	4.33%
5A/5B Railroad	6	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$4,774,230.00	0.08%				
Total	9,960	\$5,691,438,030.00	100.00%	Total	442	\$521,319,800.00	100.00%
Average Ratio (%), Assessed to True Value				96.50%			
Equalized Valuation, Taxable Properties				\$5,897,863,243.52			
Total # of property tax appeals filed in 2015				County Tax Board	58.00		
				State Tax Court	48.00		
Number of 2015 County Tax Board decisions appealed to Tax Court				9.00			
Number of pending property tax appeals in State Tax Court				25.00			
Amount paid out by municipality for tax appeals in 2015				\$207,530.94			
				Percentage of Exempt vs. Non-Exempt Properties	9.16%		

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				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption			N/A	
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
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		8.00	73,497.00	\$65,000.00		\$997.00		\$7,500.00
Supervisory Staff (Department Heads & Managers)	11.90	4.11	1,831,919.53	\$1,262,955.00	\$20,000.00	\$153,377.00	\$281,537.53	\$114,050.00
Police Officers (Including Superior Officers)	52.00		10,103,960.74	\$6,422,750.00	\$466,400.00	\$1,614,245.00	\$1,207,815.74	\$392,750.00
Fire Fighters (Including Superior Officers)		3.00	370,650.00	\$13,500.00	\$70,000.00			\$287,150.00
All Other Union Employees not listed above	71.89	3.11	8,186,519.56	\$4,458,095.00	\$682,750.00	\$576,205.00	\$1,747,219.56	\$722,250.00
All Other Non-Union Employees not listed above	7.71	9.28	1,002,284.21	\$537,550.00	\$176,200.00	\$60,313.00	\$150,171.21	\$78,050.00
Totals	143.50	27.50	21,568,831.04	\$12,759,850.00	\$1,415,350.00	\$2,405,137.00	\$3,386,744.04	\$1,601,750.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	38.00	\$17,122.72	\$650,663.36	40.00	\$16,448.32	\$657,932.80
Parent & Child	11.00	\$31,372.61	\$345,098.71	9.00	\$30,258.48	\$272,326.32
Employee & Spouse (or Partner)	20.00	\$31,297.36	\$625,947.20	19.00	\$29,998.00	\$569,962.00
Family	57.00	\$45,000.61	\$2,565,034.77	59.00	\$43,180.56	\$2,547,653.04
Employee Cost Sharing Contribution (enter as negative -)			(\$800,000.00)			(\$535,000.00)
Subtotal	126.00		\$3,386,744.04	127.00		\$3,512,874.16
<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	27	\$17,122.72	\$462,313.44	25	\$16,448.32	\$411,208.00
Parent & Child	4	\$31,395.04	\$125,580.16	3	\$30,127.87	\$90,383.61
Employee & Spouse (or Partner)	37	\$31,297.36	\$1,158,002.32	38	\$29,998.00	\$1,139,924.00
Family	20	\$44,936.18	\$898,723.60	17	\$43,203.94	\$734,466.98
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	88.00		\$2,644,619.52	83.00		\$2,375,982.59
GRAND TOTAL	214.00		\$6,031,363.56	210.00		\$5,888,856.75

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)?

NO

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

NO

**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
United Public Service Employees Union - White Collar Union	2,097.47	\$213,439.13	X		
United Public Service Employees Union - Blue Collar Union	3,203.22	\$329,169.49	X		
Mahwah Policemen's Benevolent Association	3,035.21	\$1,535,291.79	X		
Non Union Employees - Police	469.00	\$327,697.07			X
Non Union Employees - Other	2,478.46	\$241,359.80		X	
Totals	11283.36	\$2,646,957.28			
Total Funds Reserved as of end of 2015		\$0.00			
Total Funds Appropriated in 2016		\$0.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2017	2018	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$11,177,000.00	\$11,177,000.00	\$0.00	Utility Fund - Principal	\$2,500,000.00	\$1,000,000.00	\$1,000,000.00	\$1,473,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$210,000.00	\$200,000.00	\$175,000.00	\$150,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,150,000.00			
Water	\$6,475,801.43	\$6,475,801.43	\$0.00	Bond Anticipation Notes - Interest	\$248,545.00			
Sewer	\$1,768,200.00	\$1,768,200.00	\$0.00	Bonds - Principal	\$2,225,000.00	\$2,270,000.00	\$2,285,000.00	\$10,975,000.00
Sewer			\$0.00	Bonds - Interest	\$729,915.00	\$661,140.00	\$570,340.00	\$1,486,000.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$7,063,460.00	\$4,131,140.00	\$4,030,340.00	\$14,084,000.00
<u>Municipal Purposes</u>				Total Principal	\$5,875,000.00	\$3,270,000.00	\$3,285,000.00	\$12,448,000.00
Debt Authorized	\$80,607.54		\$80,607.54	Total Interest	\$1,188,460.00	\$861,140.00	\$745,340.00	\$1,636,000.00
Notes Outstanding	\$12,427,000.00		\$12,427,000.00	% of Total Current Year Budget	13.34%			
Bonds Outstanding	\$17,755,000.00	\$768,232.34	\$16,986,767.66	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$49,683,608.97	\$20,189,233.77	\$29,494,375.20	Total Guarantees - Other		N/A		
Population (2010 census)	25,890			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$1,919.03			Total Other				
Per Capita Net Debt	\$1,139.22			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$5,905,578,084.00		Rating	Aaa	AAA		
Net Debt as % of 3 Year Avg Property Valuation		0.50%		Year of Last Rating	2014	2014		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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