



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0233 Mahwah Township - County of Bergen

Introduced

Municode: 0233

Filename: 0233_fbi_2019.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
JOHN		ROTH	12/31/2020	jroth@mahwahtwp.org

Chief Administrative Officer

QUENTIN		WIEST		qwiest@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
JANET		ARIEMMA	12/31/2022	jariemma@mahwahtwp.org
GEORGE		ERVIN	12/31/2022	gervin@mahwahtwp.org
ROBERT		FERGUSON	12/31/2022	rferguson@mahwahtwp.org
DAVID		MAY	12/31/2020	dmay@mahwahtwp.org
MICHELLE		PAZ	12/31/2020	mpaz@mahwahtwp.org
JONATHAN		WONG	12/31/2022	jwong@mahwahtwp.org
JAMES		WY SOCKI	12/31/2020	jwyssocki@mahwahtwp.org

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	Utility	Utility	Utility	Utility
08	Surplus	0.21%	\$20,813.00	\$9,777,307.00	\$9,798,120.00	\$5,100,000.00		\$2,642,310.00	\$2,055,810.00				
08	Local Revenue	-27.53%	(\$3,133,941.08)	\$11,383,941.08	\$8,250,000.00	\$900,000.00		\$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	-0.48%	(\$3,898.00)	\$803,898.00	\$800,000.00	\$800,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$34,500.00		\$34,500.00	\$34,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-58.94%	(\$602,010.07)	\$1,021,324.12	\$419,314.05	\$419,314.05							
08	Other Special Items	-9.38%	(\$309,229.27)	\$3,295,929.27	\$2,986,700.00	\$2,541,700.00		\$200,000.00	\$245,000.00				
15	Receipts from Delinquent Taxes	19.46%	\$73,300.28	\$376,699.72	\$450,000.00	\$450,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.99%	(\$1,838,172.65)	\$26,309,279.04	\$24,471,106.39	\$24,471,106.39							
07	Minimum Library Tax	-0.44%	(\$8,854.25)	\$2,023,825.21	\$2,014,970.96	\$2,014,970.96							
54	Open Space Levy Tax	0.20%	\$1,165.28	\$576,670.63	\$577,835.91		\$577,835.91						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-9.53%	(\$5,766,326.76)	\$60,482,290.07	\$54,715,963.31	\$41,645,007.40	\$577,835.91	\$5,992,310.00	\$6,500,810.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility
20	15.70	10.50	-4.54%	(\$102,352.00)	\$2,254,967.00	\$2,152,615.00	\$2,151,615.00	\$1,000.00							
21	4.83	0.17	-4.88%	(\$19,200.00)	\$393,550.00	\$374,350.00	\$374,350.00								
22	6.79	1.21	-6.53%	(\$42,160.00)	\$645,660.00	\$603,500.00	\$603,500.00								
23			-4.08%	(\$336,250.00)	\$8,238,750.00	\$7,902,500.00	\$6,636,000.00			\$703,000.00	\$563,500.00				
25	63.86	13.23	-0.02%	(\$2,179.33)	\$9,593,251.91	\$9,591,072.58	\$9,517,180.00	\$73,892.58							
26	40.50	0.16	-4.09%	(\$316,716.73)	\$7,746,516.73	\$7,429,800.00	\$4,142,350.00			\$2,384,050.00	\$903,400.00				
27	8.95	1.55	0.03%	\$200.00	\$665,490.00	\$665,690.00	\$665,690.00								
28	2.50	2.05	3.48%	\$47,871.58	\$1,376,644.33	\$1,424,515.91	\$776,680.00	\$70,000.00	\$577,835.91						
29			-0.44%	(\$8,854.25)	\$2,023,825.21	\$2,014,970.96	\$2,014,970.96								
30			-5.61%	(\$17,710.00)	\$315,555.00	\$297,845.00	\$297,845.00								
31			0.08%	\$5,350.00	\$6,433,500.00	\$6,438,850.00	\$1,063,850.00			\$1,700,000.00	\$3,675,000.00				
32			-1.34%	(\$12,110.32)	\$900,951.04	\$888,840.72	\$818,500.00	\$70,340.72							
35			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36			7.84%	\$260,695.43	\$3,324,100.37	\$3,584,795.80	\$3,254,780.80			\$199,105.00	\$130,910.00				
37			#DIV/0!	\$0.00		\$0.00									
42	1.00		#DIV/0!	\$34,500.00		\$34,500.00	\$34,500.00								
43	3.00	1.00	-13.10%	(\$43,424.25)	\$331,374.25	\$287,950.00	\$287,950.00								
44			67.28%	\$571,850.00	\$850,000.00	\$1,421,850.00	\$470,850.00	\$207,000.00		\$116,000.00	\$628,000.00				
45			5.16%	\$289,180.00	\$5,605,075.00	\$5,894,255.00	\$5,004,255.00				\$890,000.00				
46			-48.82%	(\$150,369.30)	\$308,017.84	\$157,648.54	\$157,493.54			\$155.00					
48			#DIV/0!	\$0.00		\$0.00									
50			1.99%	\$57,339.34	\$2,888,074.46	\$2,945,413.80	\$2,945,413.80								
55			-5.51%	(\$35,000.00)	\$635,000.00	\$600,000.00					\$600,000.00				
Total	147.13	29.87	0.33%	\$180,660.17	\$54,535,303.14	\$54,715,963.31	\$41,222,774.10	\$422,233.30	\$577,835.91	\$5,992,310.00	\$6,500,810.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				General Capital Fund Balance	\$160,000.00	General Capital Fund Balance (Premium on Notes) is not anticipated to be available for 2020.
X				Receipt from Delinquent Taxes	\$450,000.00	A reduction in the balance of delinquent taxes is anticipated in 2019.
	X			Employee Medical Insurance	(\$300,000.00)	The reduction in the appropriation is based on the the anticipation of lower claims, the discounts negotiated with the insurance companies and the change in the insurance plans available to employees. Additional funding may be necessary for future budgets.
	X			Municipal Court: Salaries & Wages	(\$34,800.00)	The decrease in the appropriation is based on the reduction in staff. Additional funding may be necessary for future budgets.
	X			Interest on Bonds	(\$81,840.00)	The decrease in the appropriation is based on the maturity schedules of the bonds outstanding. Additional funding may be necessary for future budgets based on the maturity schedules and the possibility of future permanent financing.
		X		Police Administration: Salaries & Wages	\$229,900.00	The increase in the appropriation is the result of the termination pay of the Police Chief upon retirement and the cost of promotions. There are no significant increases projected for 2020.
		X		Police Patrol: Salaries & Wages	\$184,700.00	The increase in the appropriation is the result of contractual obligations and the termination pay of a patrol officer upon retirement. There are no significant increases projected for 2020.
		X		Computer Equipment / Consultant: Other Expenses	\$47,300.00	The increase in the appropriation is the result of changes in technology and the cost of increased efforts to avoid the compromising of the network . There are no significant increases projected for 2020.
		X		Police and Firemen's Retirement System of N.J.	\$217,207.00	The increase in the appropriation is a result of prior year contract negotiations and the increase in the employer contribution required by the State. Future increases are anticipated based on contract negotiations and funding required by the State.
		X		Capital Improvement Fund	\$172,850.00	The additional amount appropriated is the result of the increase in the amount of anticipated projects for 2019.
		X		Payment of Bond Anticipation Notes	\$200,000.00	The increase in the appropriation is the result of the aggressive payment of outstanding notes. Future increases will be determined based on the balance of outstanding notes.
		X		Interest on Notes	\$191,020.00	The increase in the appropriation is the result of the balance of outstanding notes and the increase in the interest rate. Future increases/decreases will be determined based on the balance of outstanding notes and the increase or decrease in interest rates.
		X		Emergency Authorizations	\$155,000.00	The emergency appropriations were a result of additional legal fees and down payment on improvements that were not anticipated for 2019.
			X	N/A	N/A	There are no Structural Imbalance Offsets anticipated for 2020.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	371	\$85,885,700.00	1.49%	15A Public Schools	13	\$78,753,700.00	15.04%
2 Residential	9,316	\$4,437,413,600.00	76.79%	15B Other Schools	1	\$2,803,100.00	0.54%
3A/3B Farm	37	\$16,567,600.00	0.29%	15C Public Property	377	\$380,542,100.00	72.67%
4A Commercial	162	\$812,558,100.00	14.06%	15D Church and Charities	34	\$35,634,200.00	6.80%
4B Industrial	84	\$376,341,400.00	6.51%	15E Cemeteries & Graveyards	4	\$1,700,500.00	0.32%
4C Apartments	8	\$49,592,700.00	0.86%	15F Other Exempt	22	\$24,243,300.00	4.63%
5A/5B Railroad	6		0.00%				
6A/6B Business Personal Property	1		0.00%				
Total	9,985	\$5,778,359,100.00	100.00%	Total	451	\$523,676,900.00	100.00%
Average Ratio (%), Assessed to True Value				94.60%			
Equalized Valuation, Taxable Properties				\$6,108,202,008.46			
Total # of property tax appeals filed in 2018				County Tax Board		87.00	
				State Tax Court		55.00	
Number of 2018 County Tax Board decisions appealed to Tax Court				23.00			
Number of pending property tax appeals in State Tax Court				52.00			
Amount paid out by municipality for tax appeals in 2018				\$101,826.14			
				Percentage of Exempt vs. Non-Exempt Properties			
				9.06%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# 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			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	100,961.50	\$91,000.00				\$9,961.50
Supervisory Staff (Department Heads & Managers)	12.64	3.16	1,897,747.90	\$1,373,925.00		\$183,121.51	\$216,395.39	\$124,306.00
Police Officers (Including Superior Officers)	53.99		10,947,071.89	\$7,100,655.00	\$664,645.00	\$1,971,451.00	\$873,330.84	\$336,990.05
Fire Fighters (Including Superior Officers)		2.10	309,660.00	\$17,000.00	\$70,000.00			\$222,660.00
All Other Union Employees not listed above	72.64	2.37	8,637,384.44	\$4,798,124.00	\$723,800.00	\$657,585.52	\$1,620,702.47	\$837,172.45
All Other Non-Union Employees not listed above	7.86	14.24	935,916.40	\$499,861.00	\$204,840.00	\$59,637.77	\$104,667.63	\$66,910.00
Totals	147.13	29.87	22,828,742.13	\$13,880,565.00	\$1,663,285.00	\$2,871,795.80	\$2,815,096.33	\$1,598,000.00

Is the Local Government required to comply with NJS A 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	34.00	\$13,500.71	\$459,024.14	37.00	\$18,626.20	\$689,169.40
Parent & Child	13.00	\$24,172.60	\$314,243.80	10.00	\$34,189.58	\$341,895.76
Employee & Spouse (or Partner)	22.00	\$25,782.96	\$567,225.12	21.00	\$33,974.80	\$713,470.80
Family	61.00	\$36,059.07	\$2,199,603.27	59.00	\$48,978.08	\$2,889,706.64
Employee Cost Sharing Contribution (enter as negative -)			(\$725,000.00)			(\$840,000.00)
Subtotal	130.00		\$2,815,096.33	127.00		\$3,794,242.60
<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	31	\$17,866.84	\$553,872.04	32	\$18,626.20	\$596,038.40
Parent & Child	2	\$29,953.30	\$59,906.60	2	\$33,974.80	\$67,949.60
Employee & Spouse (or Partner)	34	\$31,852.12	\$1,082,972.08	34	\$33,974.80	\$1,155,143.20
Family	22	\$45,823.05	\$1,008,107.10	20	\$48,996.28	\$979,925.60
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	89.00		\$2,704,857.82	88.00		\$2,799,056.80
GRAND TOTAL	219.00		\$5,519,954.15	215.00		\$6,593,299.40

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 - Notes

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