



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0233 Mahwah Township - County of Bergen

Adopted

Municode: 0233

Filename: 0233_fba_2017.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 | 12/31/2020 | wlaforet@mahwahtwp.org |

Chief Administrative Officer

| | | | | |
|---------|--|-------|--|----------------------|
| QUENTIN | | WIEST | | qwiest@mahwahtwp.org |
|---------|--|-------|--|----------------------|

Chief Financial Officer

| | | | | |
|---------|--|----------|--|-------------------------|
| KENNETH | | SESHOLTZ | | ksesholtz@mahwahtwp.org |
|---------|--|----------|--|-------------------------|

Municipal Clerk

| | | | | |
|----------|--|----------|--|-------------------------|
| KATHRINE | | COVIELLO | | kcoviello@mahwahtwp.org |
|----------|--|----------|--|-------------------------|

Registered Municipal Accountant

| | | | | |
|-------|--|-----|--|--------------------|
| LOUIS | | MAI | | Lmaicparma@aol.com |
|-------|--|-----|--|--------------------|

Governing Body Members

| First Name | Middle Name | Last Name | Term Expires | Business Email |
|------------|-------------|-----------|--------------|--------------------------|
| JANET | | ARIEMMA | 12/31/2018 | jariemma@mahwahtwp.org |
| GEORGE | | ERVIN | 11/8/2017 | gervin@mahwahtwp.org |
| ROBERT | | HERMANSEN | 12/31/2018 | rhermansen@mahwahtwp.org |
| DAVID | | MAY | 11/8/2017 | dmay@mahwahtwp.org |
| STEVEN | | SBARRA | 12/31/2020 | ssbarra@mahwahtwp.org |
| JONATHAN | | WONG | 12/31/2018 | jwong@mahwahtwp.org |
| JAMES | | WY SOCKI | 12/31/2020 | jwyssocki@mahwahtwp.org |
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

| <u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u> | | | | | <u>Current Year 2017 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 | 0.385 | \$21,957,162.88 | 22.09% | \$1,828.54 | Municipal Purpose Tax | ACTUAL | \$22,615,356.27 |
| Municipal Library | 0.035 | \$1,963,768.91 | 1.98% | \$166.23 | Municipal Library | ACTUAL | \$2,004,076.83 |
| Municipal Open Space | 0.010 | \$569,143.80 | 0.57% | \$47.49 | Municipal Open Space | ACTUAL | \$570,444.18 |
| 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 | 1.061 | \$60,379,034.00 | 60.75% | \$5,039.16 | Local School District | ESTIMATED | \$62,190,405.02 |
| Regional School District | | | 0.00% | \$0.00 | Regional School District | | |
| County Purposes | 0.253 | \$14,365,779.45 | 14.45% | \$1,201.61 | County Purposes | ESTIMATED | \$14,796,752.83 |
| 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 | \$148,080.50 | 0.15% | \$14.25 | County Open Space | ESTIMATED | \$518,881.66 |
| Other County Levies (total) | | | 0.00% | \$0.00 | Other County Levies (total) | | |
| Total (Calendar Year 2016 Budget) | 1.747 | \$99,382,969.54 | 100.00% | \$8,297.29 | Total ESTIMATED amount to be raised by taxes | | \$102,695,916.79 |
| Total Taxable Valuation as of October 1, 2016 <u>\$5,704,441,808.00</u> (To be used to calculate the current year tax rate) | | | | | Revenue Anticipated, Excluding Tax Levy <u>14,674,284.33</u> | | |
| Current Year Average Residential Assessment <u>\$474,944.85</u> | | | | | Budget Appropriations, before Reserve for Uncollected Taxes <u>36,469,579.72</u> | | |
| <u>Prior Year to Current Year Comparison</u> | | | | | Total Non-Municipal Tax Levy <u>\$78,076,483.69</u> | | |
| <u>Comparison - Municipal Purposes Tax Rate</u> | | | | | Amount to be Raised by Taxes - Before RUT <u>\$99,871,779.08</u> | | |
| Prior Year | Current Year | % Change (+/-) | | | Reserve for Uncollected Taxes (RUT) <u>\$2,824,137.71</u> | | |
| 0.385 | 0.396 | 2.86% | | | Total Amount to be Raised by Taxes <u>\$102,695,916.79</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 | | |
| \$21,957,162.88 | \$22,615,356.27 | 3.00% | \$658,193.39 | | | | |
| <u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u> | | | | | <u>Tax Collections - ACTUAL as of Prior Year</u> | | |
| Prior Year | Current Year | % Change (+/-) | \$ Change (+/-) | | Total Tax Revenue, Collections CY 2016 <u>99,161,043.72</u> | | |
| \$1,828.54 | \$1,880.78 | 2.86% | \$52.24 | | Total Tax Levy, CY 2016 <u>99,638,407.14</u> | | |
| | | | | | % of Taxes Collected, CY 2016 <u>99.52%</u> | | |
| | | | | | Delinquent Taxes - December 31, 2016 <u>\$415,987.91</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 | Utility | Utility | Utility | Utility |
|------|---|---|--|---|--|------------------------|----------------------|-----------------------|-----------------------|---------------|---------------|---------------|---------------|
| 08 | Surplus | -13.20% | (\$1,406,273.50) | \$10,652,955.50 | \$9,246,682.00 | \$4,400,000.00 | | \$3,102,740.00 | \$1,743,942.00 | | | | |
| 08 | Local Revenue | -29.02% | (\$3,361,354.74) | \$11,584,354.74 | \$8,223,000.00 | \$848,000.00 | | \$3,175,000.00 | \$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 | -17.24% | (\$203,079.00) | \$1,178,079.00 | \$975,000.00 | \$975,000.00 | | | | | | | |
| | 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 | -38.90% | (\$167,703.52) | \$431,071.85 | \$263,368.33 | \$263,368.33 | | | | | | | |
| 08 | Other Special Items | 9.11% | \$271,006.45 | \$2,974,493.55 | \$3,245,500.00 | \$2,859,500.00 | | \$141,000.00 | \$245,000.00 | | | | |
| 15 | Receipts from Delinquent Taxes | -0.77% | (\$3,213.72) | \$418,213.72 | \$415,000.00 | \$415,000.00 | | | | | | | |
| | Amount to be raised by taxation | | | | | | | | | | | | |
| 07 | Local Tax for Municipal Purposes | -6.40% | (\$1,547,149.92) | \$24,162,506.19 | \$22,615,356.27 | \$22,615,356.27 | | | | | | | |
| 07 | Minimum Library Tax | 2.05% | \$40,307.92 | \$1,963,768.91 | \$2,004,076.83 | \$2,004,076.83 | | | | | | | |
| 54 | Open Space Levy Tax | 0.00% | (\$18.61) | \$570,462.79 | \$570,444.18 | | \$570,444.18 | | | | | | |
| 07 | Addition to Local District School Tax | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | |
| 08 | Deficit General Budget | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | |
| | Total | -10.84% | (\$6,377,478.64) | \$58,849,322.25 | \$52,471,843.61 | \$39,293,717.43 | \$570,444.18 | \$6,418,740.00 | \$6,188,942.00 | \$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 | General Government | 15.71 | 10.11 | 2.71% | \$53,100.00 | \$1,961,859.00 | \$2,014,959.00 | \$2,013,459.00 | \$1,500.00 | | | | | | |
| 21 | Land-Use Administration | 3.92 | 0.08 | 18.42% | \$69,300.00 | \$376,200.00 | \$445,500.00 | \$370,550.00 | \$74,950.00 | | | | | | |
| 22 | Uniform Construction Code | 7.68 | 0.21 | -0.99% | (\$6,495.00) | \$654,855.00 | \$648,360.00 | \$648,360.00 | | | | | | | |
| 23 | Insurance | | | 3.09% | \$242,500.00 | \$7,842,250.00 | \$8,084,750.00 | \$6,850,000.00 | | \$736,750.00 | \$498,000.00 | | | | |
| 25 | Public Safety | 62.00 | 13.23 | 3.02% | \$262,477.96 | \$8,693,417.62 | \$8,955,895.58 | \$8,929,630.00 | \$26,265.58 | | | | | | |
| 26 | Public Works | 41.50 | | -2.43% | (\$155,399.84) | \$6,392,146.84 | \$6,236,747.00 | \$3,083,165.00 | \$80,000.00 | \$2,229,170.00 | \$844,412.00 | | | | |
| 27 | Health and Human Services | 9.00 | 1.00 | 4.49% | \$35,170.00 | \$784,120.00 | \$819,290.00 | \$819,290.00 | | | | | | | |
| 28 | Parks and Recreation | 2.50 | 2.06 | -3.01% | (\$38,135.62) | \$1,266,474.80 | \$1,228,339.18 | \$629,895.00 | \$28,000.00 | \$570,444.18 | | | | | |
| 29 | Education (including Library) | | | 2.05% | \$40,307.92 | \$1,963,768.91 | \$2,004,076.83 | \$2,004,076.83 | | | | | | | |
| 30 | Unclassified | | | -0.08% | (\$235.00) | \$289,570.00 | \$289,335.00 | \$289,335.00 | | | | | | | |
| 31 | Utilities and Bulk Purchases | | | 2.86% | \$181,735.00 | \$6,358,565.00 | \$6,540,300.00 | \$1,040,300.00 | | \$1,700,000.00 | \$3,800,000.00 | | | | |
| 32 | Landfill / Solid Waste Disposal | | | 15.98% | \$256,299.32 | \$1,603,692.68 | \$1,859,992.00 | \$1,804,420.00 | \$55,572.00 | | | | | | |
| 35 | Contingency | | | 0.00% | \$0.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 | | | | | | | |
| 36 | Statutory Expenditures | | | -1.21% | (\$37,870.57) | \$3,125,137.00 | \$3,087,266.43 | \$2,773,341.43 | | \$192,820.00 | \$121,105.00 | | | | |
| 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 | -5.32% | (\$18,567.96) | \$349,167.96 | \$330,600.00 | \$330,600.00 | | | | | | | |
| 44 | Capital | | | -3.66% | (\$33,700.00) | \$920,250.00 | \$886,550.00 | \$236,550.00 | | \$360,000.00 | \$290,000.00 | | | | |
| 45 | Debt | | | -21.07% | (\$1,488,530.00) | \$7,063,460.00 | \$5,574,930.00 | \$4,374,930.00 | | \$1,200,000.00 | | | | | |
| 46 | Deferred Charges | | | 64.55% | \$319.65 | \$495.23 | \$814.88 | \$389.88 | | | \$425.00 | | | | |
| 48 | Debt - Type 1 School District | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | |
| 50 | Reserve for Uncollected Taxes | | | 2.36% | \$65,048.81 | \$2,759,088.90 | \$2,824,137.71 | \$2,824,137.71 | | | | | | | |
| 55 | Surplus General Budget | | | 0.00% | \$0.00 | \$635,000.00 | \$635,000.00 | | | | \$635,000.00 | | | | |
| | Total | 146.31 | 27.69 | -1.08% | (\$572,675.33) | \$53,044,518.94 | \$52,471,843.61 | \$39,027,429.85 | \$266,287.58 | \$570,444.18 | \$6,418,740.00 | \$6,188,942.00 | \$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 style="text-align: center;">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p> | Amount | Comment/Explanation |
|---|-------------------------|---|--|-------------------------------------|---|---------------|--|
| X | | | | | Surplus Anticipated | \$200,000.00 | The additional amount of Surplus anticipated is not expected to be available for 2018. |
| X | | | | | General Capital Fund Balance | \$95,000.00 | General Capital Fund Balance (Premium on Notes) is not anticipated to be available for 2018. |
| | X | | | | Bureau fo Emergency Management: Other Expenses | (\$80,675.00) | The reduction in the appropriation is a result of NJDEP grants awarded for the completion of river de-snagging projects. Additional funding may be necessary for future budgets. |
| | X | | | | Police and Firemen's Retirement System of N.J. | (\$79,631.62) | The reduction in the appropriation is a result of prior year contract negotiations and the reduction of salaries through attrition. Additional funding is anticipated for 2018. |
| | | X | | | Collection Service: Other Expenses | \$155,000.00 | The increase in the appropriation is a result of the new contract for garbage collection . There are no significant increases projected for 2018. |
| | | X | | | Police Patrol: Salaries & Wages | \$154,100.00 | The increase in the appropriation is the net result of contractual obligations and the promotion of a patrol officer to detective . There are no significant increases projected for 2018. |
| | | X | | | Police Detective: Salaries & Wages | \$103,400.00 | The increase in the appropriation is the result of contractual obligations and the promotion of a patrol officer to detective . There are no significant increases projected for 2018. |
| | | X | | | Employee Medical Insurance | \$200,000.00 | An Increase of 3.64% is proposed for 2017. There are no significant increases projected for 2018. |
| | | X | | | Capital Improvement Fund | \$83,300.00 | The increase in the appropriation is the result of the increase in the amount of anticipated projects. |
| | | X | | | Payment of Bond Anticipation Notes | \$100,000.00 | 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 | | N/A | N/A | There are no Structural Imbalance Offsets anticipated for 2018. |
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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

| <u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u> | | | | <u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u> | | | |
|--|--------------|---------------------------|----------------|---|--------------|-------------------------|----------------|
| | # of Parcels | Assessed Value | % of Total | | # of Parcels | Assessed Value | % of Total |
| 1 Vacant Land | 378 | \$91,422,600.00 | 1.60% | 15A Public Schools | 13 | \$78,753,700.00 | 15.11% |
| 2 Residential | 9,285 | \$4,409,862,900.00 | 77.31% | 15B Other Schools | 1 | \$3,678,100.00 | 0.71% |
| 3A/3B Farm | 37 | \$16,507,400.00 | 0.29% | 15C Public Property | 377 | \$379,637,900.00 | 72.83% |
| 4A Commercial | 162 | \$794,286,300.00 | 13.92% | 15D Church and Charities | 33 | \$34,564,600.00 | 6.63% |
| 4B Industrial | 80 | \$338,063,200.00 | 5.93% | 15E Cemeteries & Graveyards | 4 | \$1,700,500.00 | 0.33% |
| 4C Apartments | 8 | \$49,592,700.00 | 0.87% | 15F Other Exempt | 19 | \$22,960,600.00 | 4.40% |
| 5A/5B Railroad | 6 | \$0.00 | 0.00% | | | | |
| 6A/6B Business Personal Property | 1 | \$4,706,708.00 | 0.08% | | | | |
| Total | 9,957 | \$5,704,441,808.00 | 100.00% | Total | 447 | \$521,295,400.00 | 100.00% |
| | | | | | | | |
| Average Ratio (%), Assessed to True Value | | 94.66% | | Percentage of Exempt vs. Non-Exempt Properties | | | |
| Equalized Valuation, Taxable Properties | | \$6,026,243,194.59 | | 9.14% | | | |
| Total # of property tax appeals filed in 2016 | | County Tax Board | | 33.00 | | | |
| | | State Tax Court | | 25.00 | | | |
| Number of 2016 County Tax Board decisions appealed to Tax Court | | | | 4.00 | | | |
| Number of pending property tax appeals in State Tax Court | | | | 56.00 | | | |
| Amount paid out by municipality for tax appeals in 2016 | | | | \$277,589.81 | | | |

| <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 2016 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

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 2016 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2016 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2016 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2016 Total Tax Rate | |
| | | | | | | | | | | | | | | | | | | | | |
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| 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 | Total Long Term Exemptions - Column Total | | \$0.00 | \$0.00 | \$0.00 | |
| Mark "X" if Grand Total | | | | | | | | | | | | | | | Total Long Term Exemptions - GRAND TOTAL | | \$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 | 72,550.00 | \$65,000.00 | | | | \$7,550.00 |
| Supervisory Staff (Department Heads & Managers) | 11.90 | 4.11 | 1,900,834.33 | \$1,274,700.00 | \$16,500.00 | \$160,342.20 | \$330,492.13 | \$118,800.00 |
| Police Officers (Including Superior Officers) | 52.00 | | 10,286,768.66 | \$6,690,100.00 | \$466,400.00 | \$1,534,613.38 | \$1,171,278.53 | \$424,376.75 |
| Fire Fighters (Including Superior Officers) | | 3.00 | 371,750.00 | \$14,500.00 | \$70,000.00 | | | \$287,250.00 |
| All Other Union Employees not listed above | 74.75 | 2.25 | 8,587,131.16 | \$4,598,100.00 | \$741,750.00 | \$601,260.33 | \$1,951,197.58 | \$694,823.25 |
| All Other Non-Union Employees not listed above | 7.66 | 10.33 | 1,058,145.80 | \$561,250.00 | \$183,050.00 | \$65,550.52 | \$166,345.28 | \$81,950.00 |
| Totals | 146.31 | 27.69 | 22,277,179.95 | \$13,203,650.00 | \$1,477,700.00 | \$2,361,766.43 | \$3,619,313.52 | \$1,614,750.00 |

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 | \$17,778.88 | \$675,597.44 | 38.00 | \$17,122.72 | \$650,663.36 |
| Parent & Child | 12.00 | \$32,563.77 | \$390,765.24 | 11.00 | \$31,372.61 | \$345,098.71 |
| Employee & Spouse (or Partner) | 25.00 | \$32,425.72 | \$810,643.00 | 20.00 | \$31,297.36 | \$625,947.20 |
| Family | 56.00 | \$46,737.64 | \$2,617,307.84 | 57.00 | \$45,000.61 | \$2,565,034.77 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$875,000.00) | | | (\$800,000.00) |
| Subtotal | 131.00 | | \$3,619,313.52 | 126.00 | | \$3,386,744.04 |
| <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 | 28 | \$17,778.88 | \$497,808.64 | 27 | \$17,122.72 | \$462,313.44 |
| Parent & Child | 3 | \$32,546.84 | \$97,640.52 | 4 | \$31,395.04 | \$125,580.16 |
| Employee & Spouse (or Partner) | 39 | \$32,425.72 | \$1,264,603.08 | 37 | \$31,297.36 | \$1,158,002.32 |
| Family | 19 | \$46,731.84 | \$887,904.96 | 20 | \$44,936.18 | \$898,723.60 |
| Employee Cost Sharing Contribution (enter as negative -) | | | | | | |
| Subtotal | 89.00 | | \$2,747,957.20 | 88.00 | | \$2,644,619.52 |
| GRAND TOTAL | 220.00 | | \$6,367,270.72 | 214.00 | | \$6,031,363.56 |

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

| | | | Current Year | 2018 | 2019 | All Additional Future |
|--|------------------------|-----------------------------|------------------------|-----------------------|-----------------------|------------------------|
| Gross Debt | Deductions | Net Debt | Budget | Budget | Budget | Years' Budgets |
| Local School Debt | \$9,117,000.00 | \$9,117,000.00 | \$0.00 | | | |
| Regional School Debt | | | \$0.00 | | | |
| Utility Fund Debt | | | | | | |
| Water | \$5,475,470.93 | \$5,475,470.93 | \$0.00 | | | |
| Sewer | \$268,200.00 | \$268,200.00 | \$0.00 | | | |
| 0 | | | \$0.00 | | | |
| 0 | | | \$0.00 | | | |
| 0 | | | \$0.00 | | | |
| 0 | | | \$0.00 | | | |
| <u>Municipal Purposes</u> | | | | | | |
| Debt Authorized | \$943,389.88 | | \$943,389.88 | | | |
| Notes Outstanding | \$13,327,000.00 | | \$13,327,000.00 | | | |
| Bonds Outstanding | \$15,530,000.00 | \$593,693.85 | \$14,936,306.15 | | | |
| Loans and Other Debt | | | \$0.00 | | | |
| Total (Current Year) | \$44,661,060.81 | \$15,454,364.78 | \$29,206,696.03 | | | |
| Population (2010 census) | <u>25,890</u> | | | | | |
| Per Capita Gross Debt | <u>\$1,725.03</u> | | | | | |
| Per Capita Net Debt | <u>\$1,128.11</u> | | | | | |
| 3 Yr. Average Property Valuation | | <u>\$5,946,817,252.67</u> | | | | |
| Net Debt as % of 3 Year Avg Property Valuation | | <u>0.49%</u> | | | | |
| Utility Fund - Principal | | | \$1,000,000.00 | \$1,000,000.00 | \$1,000,000.00 | \$473,000.00 |
| Utility Fund - Interest | | | \$200,000.00 | \$175,000.00 | \$150,000.00 | \$125,000.00 |
| Bond Anticipation Notes - Principal | | | \$1,250,000.00 | | | |
| Bond Anticipation Notes - Interest | | | \$193,790.00 | | | |
| Bonds - Principal | | | \$2,270,000.00 | \$2,285,000.00 | \$2,255,000.00 | \$8,720,000.00 |
| Bonds - Interest | | | \$661,140.00 | \$570,340.00 | \$490,500.00 | \$995,500.00 |
| Loans & Other Debt - Principal | | | | | | |
| Loans & Other Debt - Interest | | | | | | |
| Total | | | \$5,574,930.00 | \$4,030,340.00 | \$3,895,500.00 | \$10,313,500.00 |
| Total Principal | | | \$4,520,000.00 | \$3,285,000.00 | \$3,255,000.00 | \$9,193,000.00 |
| Total Interest | | | \$1,054,930.00 | \$745,340.00 | \$640,500.00 | \$1,120,500.00 |
| % of Total Current Year Budget | | | <u>10.62%</u> | | | |
| Description | Debt Not Listed Above | | | | | |
| Total Guarantees - Governmental | | | | | | |
| Total Guarantees - Other | | | | N/A | | |
| Total Capital/Equipment Leases | | | | | | |
| Total Other | | | | | | |
| <u>Bond Rating</u> | <u>Moody's</u> | <u>Standard & Poors</u> | <u>Fitch</u> | | | |
| Rating | Aaa | AAA | | | | |
| Year of Last Rating | 2014 | 2014 | | | | |
| Mark "X" if Municipality has no bond rating | | | | | | |

USER FRIENDLY BUDGET SECTION - Notes

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

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