



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1416_fba_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
David	A.	Runfeldt	12/31/2018	mayorrunfeld@bolp.org

Chief Administrative Officer

Perry	T.	Mayers		pmayers@bolp.org
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Chief Financial Officer

Fabiana	M.	Mello		cfo@bolp.org
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Municipal Clerk

Cythia	L.	Sloane		cindis@bolp.org
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Registered Municipal Accountant

Charles	J.	Ferraioli		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ann		Thompson	12/31/2018	athompson@bolp.org
Daniel		Moeller	12/31/2018	dmoeller@bolp.org
Louis		Pepe	12/31/2018	lpepe@bolp.org
Gary		Gemian	12/31/2020	ggemian@bolp.org
Ellen		Ross	12/31/2020	ellenr@bolp.org
Raymond	T.	Kerwin	12/31/2020	rayk@bolp.org
James	A.	Wild	12/31/2020	jwild@bolp.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 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	0.962	\$13,022,665.91	36.67%	\$3,076.26
Municipal Library	0.034	\$454,186.00	1.28%	\$107.29
Municipal Open Space	0.010	\$135,404.77	0.38%	\$31.99
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.357	\$18,366,005.00	51.72%	\$4,338.48
Regional School District			0.00%	\$0.00
County Purposes	0.252	\$3,414,925.70	9.62%	\$806.69
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.009	\$119,661.75	0.34%	\$28.27
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	2.624	\$35,512,849.13	100.00%	\$8,388.97

Total Taxable Valuation as of	October 1, 2017	\$1,353,383,300.00
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		\$319,701.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.962	0.973	1.12%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$13,022,665.91	\$13,174,716.61	1.17%	\$152,050.70

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,076.26	\$3,110.69	1.12%	\$34.43

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$13,174,716.61
Municipal Library	ACTUAL	\$461,502.00
Municipal Open Space	ACTUAL	\$135,338.33
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$18,825,155.13
Regional School District		
County Purposes	ESTIMATED	\$3,500,298.84
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$122,054.99
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$36,219,065.89
Revenue Anticipated, Excluding Tax Levy		6,695,284.02
Budget Appropriations, before Reserve for Uncollected Taxes		19,582,005.29
Total Non-Municipal Tax Levy		\$22,582,847.28
Amount to be Raised by Taxes - Before RUT		\$35,469,568.55
Reserve for Uncollected Taxes (RUT)		\$749,497.36
Total Amount to be Raised by Taxes		\$36,219,065.91
% of Tax Collections used to Calculate RUT		97.93%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2017		35,138,552.50
Total Tax Levy, CY 2017		35,530,428.92
% of Taxes Collected, CY 2017		98.90%
Delinquent Taxes - December 31, 2017		\$463,685.21

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	118.60%	\$1,464,301.00	\$1,234,645.00	\$2,698,946.00	\$2,348,946.00		\$350,000.00					
08	Local Revenue	6.01%	\$287,100.00	\$4,780,500.00	\$5,067,600.00	\$2,874,800.00		\$2,192,800.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$908,438.00	\$908,438.00	\$908,438.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$110,000.00	\$110,000.00	\$110,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-68.32%	(\$70,785.62)	\$103,606.91	\$32,821.29	\$32,821.29							
08	Other Special Items	0.00%	\$0.00	\$63,683.39	\$63,683.39	\$63,683.39							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$350,000.00	\$350,000.00	\$350,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	1.17%	\$152,050.70	\$13,022,665.91	\$13,174,716.61	\$13,174,716.61							
07	Minimum Library Tax	1.61%	\$7,316.00	\$454,186.00	\$461,502.00	\$461,502.00							
54	Open Space Levy Tax	-0.05%	(\$66.44)	\$135,404.77	\$135,338.33	\$135,338.33							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	8.69%	\$1,839,915.64	\$21,163,129.98	\$23,003,045.62	\$20,460,245.62	\$0.00	\$2,542,800.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility
20	General Government	10.00	9.00	7.29%	\$87,559.00	\$1,201,376.00	\$1,288,935.00	\$1,211,728.00		\$77,207.00					
21	Land-Use Administration	1.00		-7.41%	(\$13,186.00)	\$177,899.00	\$164,713.00	\$164,713.00							
22	Uniform Construction Code	2.00	3.00	24.12%	\$36,459.00	\$151,138.00	\$187,597.00	\$187,597.00							
23	Insurance			0.00%	\$0.00	\$2,375,000.00	\$2,375,000.00	\$2,175,000.00		\$200,000.00					
25	Public Safety	27.00	3.00	0.78%	\$30,077.37	\$3,880,371.57	\$3,910,448.94	\$3,908,101.00	\$2,347.94						
26	Public Works	15.00	3.00	-3.64%	(\$112,027.19)	\$3,076,884.54	\$2,964,857.35	\$2,607,827.00	\$13,973.35	\$343,057.00					
27	Health and Human Services	2.00		4.42%	\$15,572.00	\$352,121.00	\$367,693.00	\$357,693.00	\$10,000.00						
28	Parks and Recreation	2.00	4.00	4.71%	\$27,306.56	\$579,730.77	\$607,037.33	\$463,899.00	\$7,800.00	\$135,338.33					
29	Education (including Library)			1.61%	\$7,316.00	\$454,186.00	\$461,502.00	\$461,502.00							
30	Unclassified			-82.08%	(\$60,000.00)	\$73,100.00	\$13,100.00	\$13,100.00							
31	Utilities and Bulk Purchases			5.21%	\$192,186.00	\$3,690,818.00	\$3,883,004.00	\$2,287,968.00		\$1,595,036.00					
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00							
36	Statutory Expenditures			10.07%	\$139,847.00	\$1,388,713.00	\$1,528,560.00	\$1,467,810.00		\$60,750.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	1.00	3.00	2.63%	\$4,509.65	\$171,496.35	\$176,006.00	\$176,006.00							
44	Capital			-81.25%	(\$325,000.00)	\$400,000.00	\$75,000.00	\$0.00		\$75,000.00					
45	Debt			-2.20%	(\$53,039.00)	\$2,411,169.00	\$2,358,130.00	\$2,167,130.00		\$191,000.00					
46	Deferred Charges			3539.63%	\$1,845,424.00	\$52,136.00	\$1,897,560.00	\$1,896,810.00		\$750.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			15.04%	\$98,002.04	\$651,495.30	\$749,497.34	\$749,497.34							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	60.00	25.00	9.11%	\$1,921,006.43	\$21,088,634.53	\$23,009,640.96	\$20,297,381.34	\$34,121.29	\$135,338.33	\$2,542,800.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	117	\$7,567,700.00	0.56%
2 Residential	3,535	\$1,130,390,700.00	83.52%
3A/3B Farm	31	\$5,454,900.00	0.40%
4A Commercial	79	\$113,820,900.00	8.41%
4B Industrial	25	\$59,252,400.00	4.38%
4C Apartments	2	\$36,896,700.00	2.73%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,789	\$1,353,383,300.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$14,622,300.00	15.28%
15B Other Schools	2	\$7,636,200.00	7.98%
15C Public Property	344	\$49,576,300.00	51.80%
15D Church and Charities	14	\$18,969,600.00	19.82%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	13	\$4,899,900.00	5.12%
Total	376	\$95,704,300.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 7.07%

Average Ratio (%), Assessed to True Value	99.44%
Equalized Valuation, Taxable Properties	\$1,361,004,927.59
Total # of property tax appeals filed in 2017	19.00
	4.00
Number of 2017 County Tax Board decisions appealed to Tax Court	4.00
Number of pending property tax appeals in State Tax Court	7.00
Amount paid out by municipality for tax appeals in 2017	\$62,753.69

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 2017 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				
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	77,400.00	\$64,500.00		\$7,998.00	\$0.00	\$4,902.00
Supervisory Staff (Department Heads & Managers)	8.00		1,051,016.66	\$760,157.00	\$2,000.00	\$94,259.47	\$136,828.26	\$57,771.93
Police Officers (Including Superior Officers)	23.00		3,579,652.15	\$2,494,350.00	\$115,000.00	\$309,299.40	\$448,983.00	\$212,019.75
Fire Fighters (Including Superior Officers)			0.00				\$0.00	
All Other Union Employees not listed above	29.00	5.00	2,388,067.16	\$1,654,476.00	\$90,000.00	\$205,155.02	\$297,805.68	\$140,630.46
All Other Non-Union Employees not listed above	4.00	13.00	706,328.04	\$509,658.00	\$3,000.00	\$63,197.59	\$91,738.44	\$38,734.01
Totals	64.00	26.00	7,802,464.01	\$5,483,141.00	\$210,000.00	\$679,909.48	\$975,355.38	\$454,058.15

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

	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	17.00	\$11,420.00	\$194,140.00	21.00	\$11,544.00	\$242,424.00
Parent & Child	10.00	\$16,876.00	\$168,760.00	8.00	\$17,052.00	\$136,416.00
Employee & Spouse (or Partner)	6.00	\$25,450.00	\$152,700.00	9.00	\$25,716.00	\$231,444.00
Family	24.00	\$29,576.00	\$709,824.00	23.00	\$29,844.00	\$686,412.00
Employee Cost Sharing Contribution (enter as negative -)			(\$270,000.00)			(\$285,000.00)
Subtotal	57.00		\$955,424.00	61.00		\$1,011,696.00
<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	\$11,808.00	\$330,624.00	9	\$10,656.00	\$95,904.00
Parent & Child	2	\$16,876.00	\$33,752.00	1	\$17,052.00	\$17,052.00
Employee & Spouse (or Partner)	1	\$25,450.00	\$25,450.00	10	\$21,312.00	\$213,120.00
Family	13	\$29,576.00	\$384,488.00	11	\$29,844.00	\$328,284.00
Employee Cost Sharing Contribution (enter as negative -)			(\$17,500.00)			\$0.00
Subtotal	44.00		\$756,814.00	31.00		\$654,360.00
GRAND TOTAL	101.00		\$1,712,238.00	92.00		\$1,666,056.00

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
NO

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

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

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2019	2020	All Additional Future
					Budget	Budget	Years' Budgets	
Local School Debt	\$875,000.00	\$875,000.00	\$0.00	Utility Fund - Principal	\$145,000.00	\$145,000.00	\$145,000.00	\$1,480,750.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$43,686.26	\$39,786.26	\$35,886.26	\$141,852.56
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water	\$1,916,580.00	\$1,880,602.40	\$35,977.60	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$1,400,000.00	\$1,445,000.00	\$1,450,000.00	\$16,419,250.00
0			\$0.00	Bonds - Interest	\$767,126.25	\$715,626.26	\$663,126.26	\$3,340,581.89
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$2,355,812.51	\$2,345,412.52	\$2,294,012.52	\$21,382,434.45
Municipal Purposes				Total Principal	\$1,545,000.00	\$912,126.25	\$1,595,000.00	\$17,900,000.00
Debt Authorized			\$0.00	Total Interest	\$810,812.51	\$755,412.52	\$699,012.52	\$3,482,434.45
Notes Outstanding			\$0.00	% of Total Current Year Budget	10.24%			
Bonds Outstanding	\$22,689,573.00	\$23,145.24	\$22,666,427.76	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$25,481,153.00	\$2,778,747.64	\$22,702,405.36	Total Guarantees - Other				
Population (2010 census)	10,521			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$2,421.93			Total Other				
Per Capita Net Debt	\$2,157.82			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation	\$1,364,984,283.00			Rating		AA+		
Net Debt as % of 3 Year Avg Property Valuation		1.66%		Year of Last Rating		2015		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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