



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
William		Chegwidden	12/31/2018	wchegwidden@whartonnj.com

Chief Administrative Officer

Jon		Rheinhardt		jrheinhardt@whartonnj.com
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Chief Financial Officer

Jon		Rheinhardt		jrheinhardt@whartonnj.com
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Municipal Clerk

Gabrielle		Evangelista		gevangelista@whartonnj.com
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Registered Municipal Accountant

Raymond		Sarinelli		rsarinelli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Vincent		Binkoski	12/31/2017	vbinkoski@whartonnj.com
Glenn		Corbett	12/31/2019	gcorbett@whartonnj.com
Sandra		Hayes	12/31/2017	shayes@whartonnj.com
Patricia		Veres	12/31/2019	pveres@whartonnj.com
Nicole		Wickenheisser	12/31/2018	nwickenheisser@whartonnj.com
Tom		Yeager	12/31/2018	tyeager@whartonnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	0.564	\$3,710,262.47	18.77%	\$1,442.20
Municipal Library	0.033	\$219,833.53	1.11%	\$84.38
Municipal Open Space	0.016	\$98,515.75	0.50%	\$40.91
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.164	\$1,071,014.40	5.42%	\$419.36
Local School District	1.363	\$8,949,315.00	45.27%	\$3,485.33
Regional School District	0.613	\$4,025,069.00	20.36%	\$1,567.50
County Purposes	0.249	\$1,634,607.28	8.27%	\$636.72
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.009	\$58,297.34	0.29%	\$23.01
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.011	\$19,766,914.77	100.00%	\$7,699.43

Total Taxable Valuation as of October 1, 2016	<u>\$656,771,700.00</u>
(To be used to calculate the current year tax rate)	
Current Year Average Residential Assessment	<u>\$255,710.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.564	0.572	1.42%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,710,262.47	\$3,785,980.00	2.04%	\$75,717.53

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,442.20	\$1,462.66	1.42%	\$20.46

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$3,785,980.00
Municipal Library	ACTUAL	\$221,493.00
Municipal Open Space	ACTUAL	\$99,242.75
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$1,104,741.40
Local School District	ESTIMATED	\$9,128,301.30
Regional School District	ESTIMATED	\$4,105,570.38
County Purposes	ESTIMATED	\$1,667,299.43
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$59,463.29
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$20,172,091.55

Revenue Anticipated, Excluding Tax Levy	5,345,104.97
Budget Appropriations, before Reserve for Uncollected Taxes	8,570,577.97
Total Non-Municipal Tax Levy	\$16,164,618.55
Amount to be Raised by Taxes - Before RUT	\$19,390,091.55
Reserve for Uncollected Taxes (RUT)	\$782,000.00
Total Amount to be Raised by Taxes	\$20,172,091.55

% of Tax Collections used to Calculate RUT	<u>96.12%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	19,555,297.22
Total Tax Levy, CY 2016	19,782,454.05
% of Taxes Collected, CY 2016	<u>98.85%</u>
Delinquent Taxes - December 31, 2016	<u>\$198,280.42</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	Special District Utility	Utility	Utility	Utility
08	Surplus	-9.55%	(\$330,000.00)	\$3,455,194.00	\$3,125,194.00	\$1,986,294.00		\$525,000.00	\$335,000.00	\$278,900.00			
08	Local Revenue	-12.31%	(\$516,410.76)	\$4,195,359.76	\$3,678,949.00	\$330,985.00		\$1,808,919.00	\$1,539,045.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$549,711.00	\$549,711.00	\$549,711.00							
08	Uniform Construction Code Fees	-29.14%	(\$31,051.00)	\$106,551.00	\$75,500.00	\$75,500.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	1.86%	\$28,743.00	\$1,542,790.00	\$1,571,533.00	\$1,571,533.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-77.57%	(\$41,787.70)	\$53,869.67	\$12,081.97	\$12,081.97							
08	Other Special Items	93.17%	\$300,000.00	\$322,000.00	\$622,000.00	\$622,000.00							
15	Receipts from Delinquent Taxes	-13.07%	(\$29,618.24)	\$226,618.24	\$197,000.00	\$197,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-8.33%	(\$444,348.02)	\$5,335,069.42	\$4,890,721.40	\$3,785,980.00				\$1,104,741.40			
07	Minimum Library Tax	0.75%	\$1,659.47	\$219,833.53	\$221,493.00	\$221,493.00							
54	Open Space Levy Tax	0.74%	\$727.00	\$98,515.75	\$99,242.75		\$99,242.75						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-6.59%	(\$1,062,086.25)	\$16,105,512.37	\$15,043,426.12	\$9,352,577.97	\$99,242.75	\$2,333,919.00	\$1,874,045.00	\$1,383,641.40	\$0.00	\$0.00	\$0.00

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	Water Utility	Sewer Utility	Special District Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	3.07	9.41	1.42%	\$9,807.00	\$691,562.00	\$701,369.00	\$701,369.00									
21 Land-Use Administration	0.93		-26.84%	(\$24,015.00)	\$89,490.00	\$65,475.00	\$65,475.00									
22 Uniform Construction Code	0.25	7.84	1.96%	\$2,800.00	\$142,900.00	\$145,700.00	\$145,700.00									
23 Insurance			3.44%	\$29,888.00	\$868,575.00	\$898,463.00	\$722,290.00					\$176,173.00				
25 Public Safety	21.00	2.00	2.11%	\$29,636.31	\$1,405,341.61	\$1,434,977.91	\$1,418,016.00	\$16,961.91								
26 Public Works	19.45	2.75	3.20%	\$141,774.91	\$4,436,241.41	\$4,578,016.41	\$538,414.00			\$1,629,309.00	\$1,468,835.00	\$941,458.41				
27 Health and Human Services	0.13	2.00	1.75%	\$2,656.00	\$152,080.00	\$154,736.00	\$154,736.00									
28 Parks and Recreation	0.11	8.00	0.81%	\$1,102.00	\$136,624.71	\$137,726.71	\$70,484.00		\$67,242.71							
29 Education (including Library)		12.00	0.68%	\$1,659.00	\$243,445.00	\$245,104.00	\$245,104.00									
30 Unclassified			3.15%	\$1,000.00	\$31,700.00	\$32,700.00	\$32,700.00									
31 Utilities and Bulk Purchases			0.00%	\$0.00	\$222,200.00	\$222,200.00	\$222,200.00									
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00										
35 Contingency			#DIV/0!	\$0.00		\$0.00										
36 Statutory Expenditures			7.50%	\$69,439.00	\$925,976.00	\$995,415.00	\$798,585.00			\$66,610.00	\$64,210.00	\$66,010.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00										
42 Shared Services			1.87%	\$31,253.00	\$1,668,290.00	\$1,699,543.00	\$1,699,543.00									
43 Court and Public Defender			#DIV/0!	\$0.00		\$0.00										
44 Capital			18.36%	\$326,500.00	\$1,778,500.00	\$2,105,000.00	\$1,739,000.00			\$110,000.00	\$56,000.00	\$200,000.00				
45 Debt			-44.64%	(\$681,500.00)	\$1,526,500.00	\$845,000.00			\$32,000.00	\$528,000.00	\$285,000.00					
46 Deferred Charges			#DIV/0!	\$0.00		\$0.00										
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00										
50 Reserve for Uncollected Taxes			2.09%	\$16,000.00	\$766,000.00	\$782,000.00	\$782,000.00									
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00										
Total	45.00	44.00	-0.28%	(\$41,999.70)	\$15,085,425.82	\$15,043,426.12	\$9,335,616.00	\$16,961.97	\$99,242.75	\$2,333,919.00	\$1,874,045.00	\$1,383,641.40	\$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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					State Aid - Energy Tax Receipts / CMPTRA	\$549,711.00	The State of NJ continues to divert our local revenues for their own use
		X			Pension Payments (PERS, PFRS & DCRP)	\$737,927.00	The State of NJ fails to properly fund their own obligations which puts us as risk

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	81	\$12,993,400.00	1.96%	15A Public Schools	1	\$20,931,000.00	20.53%
2 Residential	1,685	\$434,199,800.00	65.63%	15B Other Schools			0.00%
3A/3B Farm	4	\$585,100.00	0.09%	15C Public Property	64	\$31,838,200.00	31.22%
4A Commercial	85	\$92,741,300.00	14.02%	15D Church and Charities	7	\$11,089,800.00	10.88%
4B Industrial	12	\$98,448,800.00	14.88%	15E Cemeteries & Graveyards			0.00%
4C Apartments	12	\$22,649,900.00	3.42%	15F Other Exempt	13	\$38,113,200.00	37.38%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,879	\$661,618,300.00	100.00%	Total	85	\$101,972,200.00	100.00%
Average Ratio (%), Assessed to True Value				99.59%			
Equalized Valuation, Taxable Properties				\$664,342,102.62			
Total # of property tax appeals filed in 2016				County Tax Board			
				5.00			
				State Tax Court			
				4.00			
Number of 2016 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				4.00			
Amount paid out by municipality for tax appeals in 2016				\$0.00			

Percentage of Exempt vs.
Non-Exempt Properties 15.41%

<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				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement	2	\$580,303.40	\$35,237,500.00	\$1,061,001.13
Total 5 Yr Exemptions/Abatements	2	580,303.40	35,237,500.00	1,061,001.13

**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		7.00	90,329.58	\$74,925.00	\$0.00	\$9,672.82	\$0.00	\$5,731.76
Supervisory Staff (Department Heads & Managers)	5.00	1.00	745,526.78	\$497,389.00		\$64,212.92	\$145,874.60	\$38,050.26
Police Officers (Including Superior Officers)	20.00		3,264,315.89	\$2,090,571.00	\$175,860.00	\$533,304.66	\$431,716.98	\$32,863.25
Fire Fighters (Including Superior Officers)			0.00			\$0.00		\$0.00
All Other Union Employees not listed above	15.00		1,520,272.19	\$836,818.00	\$202,205.00	\$108,033.20	\$293,730.73	\$79,485.26
All Other Non-Union Employees not listed above	5.00	36.00	607,429.50	\$503,840.00		\$65,045.74		\$38,543.76
Totals	45.00	44.00	6,227,873.95	\$4,003,543.00	\$378,065.00	\$780,269.35	\$871,322.31	\$194,674.29

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	10.00	\$12,553.60	\$125,536.00	11.00	\$12,100.60	\$133,106.60
Parent & Child	2.00	\$25,637.61	\$51,275.22	2.00	\$29,931.59	\$59,863.18
Employee & Spouse (or Partner)	12.00	\$29,822.30	\$357,867.60	11.00	\$29,537.64	\$324,914.04
Family	27.00	\$25,817.77	\$697,079.79	26.00	\$26,400.18	\$686,404.68
Employee Cost Sharing Contribution (enter as negative -)			(\$225,000.00)			(\$200,000.00)
Subtotal	51.00		\$1,006,758.61	50.00		\$1,004,288.50
<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	1	\$9,000.00	\$9,000.00	1	\$9,000.00	\$9,000.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$31,344.00	\$31,344.00	1	\$29,820.00	\$29,820.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$40,344.00	2.00		\$38,820.00
GRAND TOTAL	53.00		\$1,047,102.61	52.00		\$1,043,108.50

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
Police	407.12	\$213,305.24	X		
Public Works	196.69	\$43,769.28	X		
Non-Union Employees	247.61	\$21,301.62		X	
Business Administrator / CFO	108.57	\$7,768.63		X	
Municipal Clerk	8.68	\$882.46		X	
Police Chief	57.81	\$8,136.35		X	
Lieutenant	212.83	\$7,187.00		X	
Public Works Director	34.00	\$5,850.32		X	
Totals	1273.31	\$308,200.90			
Total Funds Reserved as of end of 2016		\$197,864.03			
Total Funds Appropriated in 2017		\$0.00			

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

	Gross	Deductions	Net	Current Year	2018	2019	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$1,689,000.00	\$1,689,000.00	\$0.00	Utility Fund - Principal	\$752,000.00	\$28,086.20	\$27,673.86	\$27,261.50
Regional School Debt	\$1,176,495.45	\$1,176,495.45	\$0.00	Utility Fund - Interest	\$61,000.00	\$5,231.26	\$4,593.76	\$3,956.26
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water	\$3,388,963.47	\$3,388,963.47	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
Sewer	\$455,791.75	\$455,791.75	\$0.00	Bonds - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Special District			\$0.00	Bonds - Interest	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	Loans & Other Debt - Principal	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	Total	\$813,000.00	\$33,317.46	\$32,267.62	\$31,217.76
<u>Municipal Purposes</u>				Total Principal	\$752,000.00	\$28,086.20	\$27,673.86	\$27,261.50
Debt Authorized			\$0.00	Total Interest	\$61,000.00	\$5,231.26	\$4,593.76	\$3,956.26
Notes Outstanding			\$0.00	% of Total Current Year Budget	5.40%			
Bonds Outstanding			\$0.00					
Loans and Other Debt	\$133,165.56		\$133,165.56					
Total (Current Year)	\$6,843,416.23	\$6,710,250.67	\$133,165.56	Description	Debt Not Listed Above			
Population (2010 census)	6,522			Total Guarantees - Governmental				
Per Capita Gross Debt	\$1,049.28			Total Guarantees - Other				
Per Capita Net Debt	\$20.42			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$664,530,419.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.02%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating				
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Mine Hill Township	Police Services		5/1/2002	12/31/2017	\$1,571,533.00
Receiving	Town of Dover	Joint Court		1/1/2008	12/31/2017	\$90,000.00
Receiving	County of Morris	911 / Dispatch Services		1/1/1971		\$135,194.00
Providing	County of Morris	Snow Plowing		1/1/2017	12/31/2017	Variable

USER FRIENDLY BUDGET SECTION - Notes

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