



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1439_fba_2016.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
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	12/31/2016	gcorbett@whartonnj.com
Sandra		Hayes	12/31/2017	shayes@whartonnj.com
Robert		Norton	12/31/2016	rnorton@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

2015 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	0.556	\$3,630,606.11	18.41%	\$1,421.75
Municipal Library	0.034	\$223,203.22	1.13%	\$86.94
Municipal Open Space	0.015	\$97,827.12	0.50%	\$38.36
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.161	\$1,048,859.00	5.32%	\$411.69
Local School District	1.347	\$8,782,212.00	44.54%	\$3,444.41
Regional School District	0.650	\$4,242,159.00	21.52%	\$1,662.12
County Purposes	0.250	\$1,623,934.06	8.24%	\$639.28
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.015	\$67,766.77	0.34%	\$38.36
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	3.028	\$19,716,567.28	100.00%	\$7,742.90

Total Taxable Valuation as of October 1, 2015 \$656,771,700.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$255,710.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.556	0.565	1.62%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,630,606.11	\$3,710,279.47	2.19%	\$79,673.36

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,421.75	\$1,444.76	1.62%	\$23.01

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$3,710,279.47
Municipal Library	ACTUAL	\$219,833.53
Municipal Open Space	ACTUAL	\$98,515.76
Fire Districts (total levies)		
Other Special Districts (total levies)	ACTUAL	\$1,071,014.40
Local School District	ACTUAL	\$8,949,315.00
Regional School District	ACTUAL	\$4,025,068.00
County Purposes	ESTIMATED	\$1,656,412.74
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$69,122.11
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$19,799,561.01

Revenue Anticipated, Excluding Tax Levy	5,550,363.88
Budget Appropriations, before Reserve for Uncollected Taxes	8,714,459.88
Total Non-Municipal Tax Levy	\$15,869,448.01
Amount to be Raised by Taxes - Before RUT	\$19,033,544.01
Reserve for Uncollected Taxes (RUT)	\$766,000.00
Total Amount to be Raised by Taxes	\$19,799,544.01

% of Tax Collections used to Calculate RUT 96.13%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	19,492,569.95
Total Tax Levy, CY 2015	19,728,573.14
% of Taxes Collected, CY 2015	98.80%
Delinquent Taxes - December 31, 2015	\$223,002.40

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	64.79%	\$1,358,500.00	\$2,096,694.00	\$3,455,194.00	\$2,516,294.00		\$525,000.00	\$335,000.00	\$78,900.00			
08	Local Revenue	-9.54%	(\$367,329.97)	\$3,850,264.97	\$3,482,935.00	\$326,085.00		\$1,749,678.00	\$1,407,172.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$549,711.00	\$549,711.00	\$549,711.00							
08	Uniform Construction Code Fees	-0.78%	(\$535.00)	\$68,835.00	\$68,300.00	\$68,300.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.43%	\$36,645.00	\$1,506,145.00	\$1,542,790.00	\$1,542,790.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-91.84%	(\$24,594.46)	\$26,778.34	\$2,183.88	\$2,183.88							
08	Other Special Items	-6.39%	(\$21,968.64)	\$343,968.64	\$322,000.00	\$322,000.00							
15	Receipts from Delinquent Taxes	-1.12%	(\$2,528.02)	\$225,528.02	\$223,000.00	\$223,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-8.14%	(\$423,929.41)	\$5,205,206.28	\$4,781,276.87	\$3,710,262.47				\$1,071,014.40			
07	Minimum Library Tax	-1.51%	(\$3,369.69)	\$223,203.22	\$219,833.53	\$219,833.53							
54	Open Space Levy Tax	0.70%	\$688.64	\$97,827.12	\$98,515.76		\$98,515.76						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	3.89%	\$551,578.45	\$14,194,161.59	\$14,745,740.04	\$9,480,459.88	\$98,515.76	\$2,274,678.00	\$1,742,172.00	\$1,149,914.40	\$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	8.41	3.24%	\$21,716.00	\$669,846.00	\$691,562.00										
21 Land-Use Administration	0.93		1.51%	\$960.00	\$63,530.00	\$64,490.00	\$64,490.00									
22 Uniform Construction Code	0.25	7.84	1.67%	\$2,352.00	\$140,547.97	\$142,900.00	\$142,900.00									
23 Insurance			5.20%	\$45,812.00	\$880,657.00	\$926,469.00	\$711,878.00					\$214,591.00				
25 Public Safety	20.94	2.00	4.42%	\$58,988.81	\$1,333,287.00	\$1,392,275.81	\$1,385,212.00	\$7,063.81								
26 Public Works	18.57	2.75	4.13%	\$173,120.91	\$4,191,606.51	\$4,364,727.42	\$532,934.00			\$1,614,128.00	\$1,344,772.00	\$872,893.41				
27 Health and Human Services	0.13	2.00	1.74%	\$2,604.00	\$149,476.00	\$152,080.00	\$152,080.00									
28 Parks and Recreation	0.11	8.00	0.78%	\$1,058.62	\$135,566.11	\$136,624.73	\$70,109.00		\$66,515.73							
29 Education (including Library)		12.00	-7.33%	(\$19,260.00)	\$262,705.00	\$243,445.00	\$243,445.00									
30 Unclassified			0.00%	\$0.00	\$31,700.00	\$31,700.00	\$31,700.00									
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			-2.40%	(\$22,792.00)	\$948,768.00	\$925,976.00	\$748,596.00			\$59,550.00	\$55,400.00	\$62,430.00				
37 Judgements			#DIV/0!	\$0.00		\$0.00										
42 Shared Services			2.88%	\$46,645.00	\$1,621,645.00	\$1,668,290.00	\$1,668,290.00									
43 Court and Public Defender			#DIV/0!	\$0.00		\$0.00										
44 Capital			497.82%	\$1,481,000.00	\$297,500.00	\$1,778,500.00	\$1,618,500.00			\$110,000.00	\$50,000.00					
45 Debt			-13.93%	(\$200,500.00)	\$1,439,000.00	\$1,238,500.00	\$423,500.00		\$32,000.00	\$491,000.00	\$292,000.00					
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%	\$15,688.00	\$750,312.00	\$766,000.00	\$766,000.00									
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00										
Total	44.00	43.00	12.23%	\$1,607,393.42	\$13,138,346.62	\$14,745,740.04	\$9,473,396.00	\$7,063.88	\$98,515.76	\$2,274,678.00	\$1,742,172.00	\$1,149,914.40	\$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)	\$660,746.00	The State of NJ fails to properly fund their own obligations which puts us as risk
	X				Purchase of Property	\$580,000.00	Purchase of Property as part of Main Street revitalization plan

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	82	\$12,991,500.00	1.98%	15A Public Schools	1	\$20,931,000.00	21.58%
2 Residential	1,689	\$431,891,600.00	65.76%	15B Other Schools			0.00%
3A/3B Farm	4	\$585,100.00	0.09%	15C Public Property	64	\$31,280,200.00	32.25%
4A Commercial	85	\$92,517,600.00	14.09%	15D Church and Charities	8	\$10,899,400.00	11.24%
4B Industrial	11	\$96,320,200.00	14.67%	15E Cemeteries & Graveyards			0.00%
4C Apartments	12	\$22,465,700.00	3.42%	15F Other Exempt	11	\$33,876,300.00	34.93%
5A/5B Railroad	3		0.00%				
6A/6B Business Personal Property	1		0.00%				
Total	1,887	\$656,771,700.00	100.00%	Total	84	\$96,986,900.00	100.00%
Average Ratio (%), Assessed to True Value				99.59%			
Equalized Valuation, Taxable Properties				\$659,475,549.75			
Total # of property tax appeals filed in 2015				County Tax Board			
				10.00			
				State Tax Court			
				6.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				7.00			
Amount paid out by municipality for tax appeals in 2015				\$14,486.94			

Percentage of Exempt vs.
Non-Exempt Properties 14.77%

<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 2015 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	\$554,477.70	\$35,237,500.00	\$1,008,849.63
Total 5 Yr Exemptions/Abatements	2	554,477.70	35,237,500.00	1,008,849.63

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Pavments 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 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Centennial Court	Aff. Housing	\$36,471.00	\$6,857,000.00	\$196,315.91															
Avalon Bay	Other	\$518,006.70	\$28,380,500.00	\$812,533.72															
Total Long Term Exemptions - Column Total		554,477.70	35,237,500.00	1,008,849.63	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		\$554,477.70	\$35,237,500.00	\$1,008,849.63

**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	88,208.78	\$73,440.00		\$9,150.62		\$5,618.16
Supervisory Staff (Department Heads & Managers)	5.00	1.00	712,767.75	\$482,220.00		\$60,084.61	\$133,573.31	\$36,889.83
Police Officers (Including Superior Officers)	20.00		3,048,989.99	\$1,929,555.00	\$172,409.26	\$495,316.77	\$423,730.41	\$27,978.55
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	14.00		1,376,630.60	\$750,065.00	\$198,200.00	\$93,458.10	\$277,527.53	\$57,379.97
All Other Non-Union Employees not listed above	5.00	35.00	936,296.62	\$568,265.00		\$70,805.82	\$253,753.53	\$43,472.27
Totals	44.00	43.00	6,162,893.75	\$3,803,545.00	\$370,609.26	\$728,815.92	\$1,088,584.78	\$171,338.78

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	11.00	\$12,100.60	\$133,106.60	12.00	\$10,446.20	\$125,354.40
Parent & Child	2.00	\$29,931.59	\$59,863.18	1.00	\$15,117.00	\$15,117.00
Employee & Spouse (or Partner)	11.00	\$29,537.64	\$324,914.04	10.00	\$27,432.38	\$274,323.80
Family	26.00	\$26,400.18	\$686,404.68	24.00	\$28,083.99	\$674,015.76
Employee Cost Sharing Contribution (enter as negative -)			(\$200,000.00)			(\$160,000.00)
Subtotal	50.00		\$1,004,288.50	47.00		\$928,810.96
<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	\$7,824.00	\$7,824.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$29,820.00	\$29,820.00	1	\$28,020.00	\$28,020.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$38,820.00	2.00		\$35,844.00
GRAND TOTAL	52.00		\$1,043,108.50	49.00		\$964,654.96

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	400.74	\$203,773.52	X		
Public Works	196.39	\$39,607.95	X		
Non-Union Employees	212.29	\$15,132.82		X	
Business Administrator / CFO	107.00	\$8,221.77		X	
Municipal Clerk	6.54	\$673.56		X	
Police Chief	54.75	\$5,193.81		X	
Lieutenant	206.80	\$7,080.64		X	
Public Works Director	384.00	\$4,735.15		X	
Totals	1568.51	\$284,419.22			
Total Funds Reserved as of end of 2015		\$197,864.03			
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	\$1,960,000.00	\$1,960,000.00	\$0.00				
Regional School Debt	\$2,106,137.64	\$2,106,137.64	\$0.00				
Utility Fund Debt							
Water	\$2,076,624.25	\$2,076,624.25	\$0.00				
Sewer	\$849,000.00	\$849,000.00	\$0.00				
Special District	\$0.00	\$0.00	\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00				
Notes Outstanding	\$420,000.00		\$420,000.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt	\$161,173.04		\$161,173.04				
Total (Current Year)	\$7,572,934.93	\$6,991,761.89	\$581,173.04	\$1,206,500.00	\$59,028.07	\$33,317.46	\$203,208.82
Population (2010 census)	<u>6,522</u>						
Per Capita Gross Debt	<u>\$1,161.14</u>						
Per Capita Net Debt	<u>\$89.11</u>						
3 Yr. Average Property Valuation		<u>\$675,196,031.00</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.09%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$1,085,000.00			
Bond Anticipation Notes - Interest				\$40,500.00			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal				\$70,500.00	\$52,847.12	\$28,086.20	\$184,815.02
Loans & Other Debt - Interest				\$10,500.00	\$6,180.95	\$5,231.26	\$18,393.80
Total				\$1,206,500.00	\$59,028.07	\$33,317.46	\$203,208.82
Total Principal				\$1,155,500.00	\$52,847.12	\$28,086.20	\$184,815.02
Total Interest				\$51,000.00	\$6,180.95	\$5,231.26	\$18,393.80
% of Total Current Year Budget				8.18%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<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	\$1,542,790.00
Receiving	Town of Dover	Joint Court				\$125,500.00
Receiving	County of Morris	911 / Dispatch Services		1/1/1971		\$135,400.00
Providing	County of Morris	Snow Plowing		1/1/2016	12/31/2016	Variable
Receiving	Morris County Municipal JIF	Insurance Coverage				\$246,492.15

USER FRIENDLY BUDGET SECTION - Notes

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