



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1616_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#) **Municipality:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
KEITH		KAZMARK	12/31/2017	KKAZMARK@WPNJ.US

Chief Administrative Officer

KEVIN		GALLAND		KGALLAND@WPNJ.US
-------	--	---------	--	------------------

Chief Financial Officer

FREDERICK	J	TOMKINS		FJT004@AOL.COM
-----------	---	---------	--	----------------

Municipal Clerk

KEVIN		GALLAND		KGALLAND@WPNJ.US
-------	--	---------	--	------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
GARY		HOLLOWAY	12/31/2016	GHOLLOWAY@WPNJ.US
JOSEPH		SPINELLI	12/31/2016	JSPINELLI@WPNJ.US
VINCENT		DECESARE	12/31/2015	VDECESARE@WPNJ.US
RITA		PASCRELL	12/31/2016	RPASCRELL@WPNJ.US
TINA		GATTI	12/31/2015	TGATTI@WPNJ.US
TRACY		KALLERT	12/31/2015	TKALLERT@WPNJ.US

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	36.99%	\$591,822.00	\$1,600,000.00	\$2,191,822.00	\$1,835,000.00		\$356,822.00					
08	Local Revenue	306.99%	\$1,851,062.51	\$602,968.49	\$2,454,031.00	\$564,031.00		\$1,890,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$827,151.00	\$827,151.00	\$827,151.00							
08	Uniform Construction Code Fees	-15.94%	(\$56,897.00)	\$356,897.00	\$300,000.00	\$300,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-97.93%	(\$752,567.21)	\$768,490.24	\$15,923.03	\$15,923.03							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	23.24%	\$69,683.87	\$299,862.13	\$369,546.00	\$283,358.00		\$86,188.00					
15	Receipts from Delinquent Taxes	-12.39%	(\$56,568.89)	\$456,568.89	\$400,000.00	\$400,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	6.35%	\$706,870.22	\$11,138,420.78	\$11,845,291.00	\$11,845,291.00							
07	Minimum Library Tax	5.21%	\$28,282.00	\$542,879.00	\$571,161.00	\$571,161.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	14.35%	\$2,381,687.50	\$16,593,237.53	\$18,974,925.03	\$16,641,915.03	\$0.00	\$2,333,010.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	7.00	10.00	-42.47%	(\$724,435.21)	\$1,705,955.24	\$981,520.03	\$981,520.03							
21	Land-Use Administration		2.00	-13.49%	(\$3,667.00)	\$27,187.00	\$23,520.00	\$23,520.00							
22	Uniform Construction Code	3.00	4.00	5.75%	\$17,795.00	\$309,400.00	\$327,195.00	\$327,195.00							
23	Insurance			11.68%	\$302,764.00	\$2,591,763.00	\$2,894,527.00	\$2,894,527.00							
25	Public Safety	30.00	30.00	0.67%	\$24,011.00	\$3,605,145.00	\$3,629,156.00	\$3,629,156.00							
26	Public Works	16.00	8.00	92.86%	\$2,209,787.00	\$2,379,814.00	\$4,589,601.00	\$2,552,091.00		\$2,037,510.00					
27	Health and Human Services		1.00	3.94%	\$3,052.00	\$77,518.00	\$80,570.00	\$80,570.00							
28	Parks and Recreation		6.00	6.09%	\$7,883.00	\$129,344.00	\$137,227.00	\$137,227.00							
29	Education (including Library)			5.21%	\$28,282.00	\$542,879.00	\$571,161.00	\$571,161.00							
30	Unclassified			-50.00%	(\$6,000.00)	\$12,000.00	\$6,000.00	\$6,000.00							
31	Utilities and Bulk Purchases			2.48%	\$33,815.00	\$1,364,553.00	\$1,398,368.00	\$1,398,368.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			13.22%	\$146,724.00	\$1,110,063.00	\$1,256,787.00	\$1,205,687.00		\$51,100.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	2.00	6.00	5.89%	\$11,092.00	\$188,398.00	\$199,490.00	\$199,490.00							
44	Capital			-49.90%	(\$49,900.00)	\$100,000.00	\$50,100.00	\$50,000.00		\$100.00					
45	Debt			22.03%	\$360,312.00	\$1,635,391.00	\$1,995,703.00	\$1,751,403.00		\$244,300.00					
46	Deferred Charges			-31.03%	(\$45,000.00)	\$145,000.00	\$100,000.00	\$100,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$734,000.00	\$734,000.00	\$734,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	58.00	67.00	13.91%	\$2,316,514.79	\$16,658,410.24	\$18,974,925.03	\$16,641,915.03	\$0.00	\$0.00	\$2,333,010.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X	<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					RESERVE FOR PAYMENT OF DEBT	\$150,000.00
X					GENERAL CAPITAL FUND BALANCE	\$40,875.00	Will be regenerated by Note sale Premium in 2015
	X				EMERGENCY	\$100,000.00	Ressment Emergency Raised in 2015

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	65	\$23,857,800.00	1.45%	15A Public Schools	5	\$24,411,500.00	11.16%
2 Residential	3,518	\$1,206,336,400.00	73.38%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	1	\$1,800.00	0.00%	15C Public Property	58	\$151,948,800.00	69.44%
4A Commercial	226	\$297,975,400.00	18.13%	15D Church and Charities	10	\$20,227,200.00	9.24%
4B Industrial	29	\$54,483,200.00	3.31%	15E Cemeteries & Graveyards	4	\$1,943,700.00	0.89%
4C Apartments	7	\$60,148,600.00	3.66%	15F Other Exempt	37	\$20,287,000.00	9.27%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$1,171,996.00	0.07%				
Total	3,847	\$1,643,975,196.00	100.00%	Total	114	\$218,818,200.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,643,975,196.00

Total # of property tax appeals filed in 2014	County Tax Board	34.00
	State Tax Court	427.00
Number of 2014 County Tax Board decisions appealed to Tax Court		10.00
Number of pending property tax appeals in State Tax Court		51.00

Amount paid out by municipality for tax appeals in 2014	\$21,054.19
---	-------------

Percentage of Exempt vs. Non-Exempt Properties	2.88%
--	-------

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 2014 Total Tax Rate
G Commercial/Industrial Exemption			NONE	
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		7.00	57,964.00	\$52,534.00		\$3,000.00		\$2,430.00
Supervisory Staff (Department Heads & Managers)	8.00	3.00	1,592,242.00	\$747,884.00		\$112,075.00	\$698,263.00	\$34,020.00
Police Officers (Including Superior Officers)	27.00		4,149,746.00	\$2,661,440.00	\$120,000.00	\$653,982.00	\$592,824.00	\$121,500.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00				
All Other Union Employees not listed above	23.00		2,346,614.00	\$1,256,319.00	\$119,950.00	\$190,830.00	\$721,195.00	\$58,320.00
All Other Non-Union Employees not listed above		57.00	653,395.00	\$623,865.00		\$2,800.00		\$26,730.00
Totals	58.00	67.00	8,799,961.00	\$5,342,042.00	\$239,950.00	\$962,687.00	\$2,012,282.00	\$243,000.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	14.00	\$14,172.00	\$198,408.00
Parent & Child	7.00	\$20,760.00	\$145,320.00
Employee & Spouse (or Partner)	8.00	\$31,056.00	\$248,448.00
Family	24.00	\$36,336.00	\$872,064.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	53.00	\$102,324.00	\$1,464,240.00
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	8	\$8,652.00	\$69,216.00
Parent & Child	1	\$20,760.00	\$20,760.00
Employee & Spouse (or Partner)	16	\$17,304.00	\$276,864.00
Family	2	\$29,412.00	\$58,824.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	27.00	\$76,128.00	\$425,664.00
GRAND TOTAL	80.00	\$178,452.00	\$1,889,904.00

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

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)
