



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0228_fba_2015.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
Thomas	W.	Randall	2015	randallt@ho-ho-kusboro.com

Chief Administrative Officer

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Chief Financial Officer

Joseph	<input type="text"/>	Citro	<input type="text"/>	citroj@ho-ho-kusboro.com
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Municipal Clerk

Laura	P.	Borchers	<input type="text"/>	borchersl@ho-ho-kusboro.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Douglas	K.	Troast	2015	troastd@ho-ho-kusboro.com
Kimberly		Weiss	2015	weissk@ho-ho-kusboro.com
Philip		Rorty	2016	rortyp@ho-ho-kusboro.com
Kevin		Shea	2016	sheak@ho-ho-kusboro.com
Edmund		Iannelli	2017	ianellie@ho-ho-kusboro.com
Steven		Shell	2017	shells@ho-ho-kusboro.com
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 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	\$6,379,540.00	28.44%	\$4,099.34
Municipal Library	0.036	\$410,848.00	1.83%	\$265.42
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.111	\$12,758,642.00	56.88%	\$8,191.30
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.248	\$2,849,091.00	12.70%	\$1,828.48
County Library	0.000	\$0.00	0.00%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.003	\$30,809.00	0.14%	\$22.12
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2014 Budget)	1.954	\$22,428,930.00	100.00%	\$14,406.67

Total Taxable Valuation as of	October 1, 2014	<u>\$1,147,914,700.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$737,291.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.556	0.555	-0.18%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,379,540.00	\$6,374,674.00	-0.08%	(\$4,866.00)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,099.34	\$4,091.97	-0.18%	(\$7.37)

Sheet UFB-1

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$6,374,674.00
Municipal Library	ACTUAL	\$418,092.00
Municipal Open Space		\$0.00
Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)		\$0.00
Local School District	ESTIMATED	\$13,000,000.00
Regional School District		\$0.00
County Purposes	ESTIMATED	\$3,000,000.00
County Library		\$0.00
County Board of Health		\$0.00
County Open Space	ESTIMATED	\$31,500.00
Other County Levies (total)		\$0.00

Total ESTIMATED amount to be raised by taxes \$22,824,266.00

Revenue Anticipated, Excluding Tax Levy	1,571,785.25
Budget Appropriations, before Reserve for Uncollected Taxes	8,099,550.80
Total Non-Municipal Tax Levy	\$16,031,500.00
Amount to be Raised by Taxes - Before RUT	\$22,559,265.55
Reserve for Uncollected Taxes (RUT)	\$264,758.68
Total Amount to be Raised by Taxes	\$22,824,024.23

% of Tax Collections used to Calculate RUT 98.84%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014	22,301,493.83
Total Tax Levy, CY 2014	22,496,288.58
% of Taxes Collected, CY 2014	<u>99.13%</u>
Delinquent Taxes - December 31, 2014	<u>\$179,887.59</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	Solid Waste Utility	Utility	Utility	Utility	Utility
08	Surplus	19.53%	\$58,318.00	\$298,682.00	\$357,000.00	\$300,000.00		\$0.00	\$57,000.00				
08	Local Revenue	2.83%	\$67,113.26	\$2,368,632.57	\$2,435,745.83	\$567,525.00		\$1,015,220.83	\$853,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$295,884.00	\$295,884.00	\$295,884.00							
08	Uniform Construction Code Fees	-1.81%	(\$2,919.00)	\$160,919.00	\$158,000.00	\$158,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-7.13%	(\$2,458.06)	\$34,458.06	\$32,000.00	\$32,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	376.64%	\$35,856.25	\$9,520.00	\$45,376.25	\$45,376.25							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-22.23%	(\$49,464.95)	\$222,464.95	\$173,000.00	\$173,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.16%	(\$140,430.44)	\$6,515,103.94	\$6,374,673.50	\$6,374,673.50							
07	Minimum Library Tax	1.76%	\$7,244.14	\$410,847.91	\$418,092.05	\$418,092.05							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-0.26%	(\$26,740.80)	\$10,316,512.43	\$10,289,771.63	\$8,364,550.80	\$0.00	\$1,015,220.83	\$910,000.00	\$0.00	\$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	Solid Waste Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	5.00	6.00	-1.77%	(\$11,443.75)	\$648,220.00	\$636,776.21	\$587,400.00	\$49,376.21								
21 Land-Use Administration	0.50	0.00	6.38%	\$4,800.00	\$75,200.00	\$80,000.00	\$80,000.00									
22 Uniform Construction Code	0.50	0.00	48.18%	\$33,000.00	\$68,500.00	\$101,500.00	\$101,500.00									
23 Insurance	0.00	0.00	17.41%	\$152,000.00	\$873,000.00	\$1,025,000.00	\$935,000.00			\$70,000.00	\$20,000.00					
25 Public Safety	22.00	10.00	1.06%	\$23,977.00	\$2,263,798.00	\$2,287,775.00	\$2,287,775.00									
26 Public Works	7.00	1.00	12.82%	\$178,800.00	\$1,394,200.00	\$1,573,000.00	\$988,000.00			\$585,000.00						
27 Health and Human Services	0.00	1.00	0.00%	\$0.00	\$30,500.00	\$30,500.00	\$30,500.00									
28 Parks and Recreation	0.00	1.00	4.93%	\$2,300.00	\$46,700.00	\$49,000.00	\$49,000.00									
29 Education (including Library)	1.00	9.00	1.76%	\$7,244.14	\$410,847.90	\$418,092.00	\$418,092.00									
30 Unclassified	0.00	0.00	-40.86%	(\$190,000.00)	\$465,000.00	\$275,000.00	\$275,000.00									
31 Utilities and Bulk Purchases	0.00	0.00	2.01%	\$15,054.00	\$750,000.00	\$765,054.00	\$765,054.00									
32 Landfill / Solid Waste Disposal	0.00	0.00	14.67%	\$110,000.00	\$750,000.00	\$860,000.00					\$860,000.00					
35 Contingency	0.00	0.00	#DIV/0!	\$0.00		\$0.00										
36 Statutory Expenditures	0.00	0.00	-5.12%	(\$39,892.00)	\$779,892.00	\$740,000.00	\$720,000.00				\$20,000.00					
37 Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00										
42 Shared Services	0.00	0.00	4.17%	\$5,000.00	\$120,000.00	\$125,000.00	\$125,000.00									
43 Court and Public Defender	1.00	2.00	2.73%	\$3,000.00	\$110,000.00	\$113,000.00	\$113,000.00									
44 Capital	0.00	0.00	-28.95%	(\$156,847.57)	\$541,847.57	\$385,000.00	\$200,000.00			\$185,000.00						
45 Debt	0.00	0.00	13.68%	\$67,022.31	\$489,880.00	\$556,902.31	\$371,681.51			\$175,220.80	\$10,000.00					
46 Deferred Charges	0.00	0.00	-79.35%	(\$12,190.94)	\$15,362.94	\$3,172.00	\$3,172.00									
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00										
50 Reserve for Uncollected Taxes	1.00	1.00	0.76%	\$2,000.00	\$263,000.00	\$265,000.00	\$265,000.00									
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00										
Total	38.00	31.00	1.92%	\$193,823.21	\$10,095,948.42	\$10,289,771.63	\$8,315,174.55	\$49,376.25	\$0.00	\$1,015,220.83	\$910,000.00	\$0.00	\$0.00	\$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	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	5.00	3.00	554,616.81	\$431,070.00	\$0.00	\$47,417.70	\$53,375.08	\$22,754.03
Police Officers (Including Superior Officers)	17.00	0.00	2,599,098.81	\$1,799,984.00	\$50,000.00	\$419,000.00	\$311,605.72	\$18,509.09
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	6.00	0.00	645,241.64	\$396,579.00	\$50,000.00	\$43,623.69	\$131,466.28	\$23,572.67
All Other Non-Union Employees not listed above	10.00	28.00	1,401,852.74	\$1,035,767.00	\$2,700.00	\$105,867.32	\$203,552.92	\$53,965.50
Totals	38.00	31.00	5,200,810.00	\$3,663,400.00	\$102,700.00	\$615,908.71	\$700,000.00	\$118,801.29

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	14.00	\$10,522.65	\$147,317.16
Parent & Child	3.00	\$18,136.56	\$54,409.68
Employee & Spouse (or Partner)	7.00	\$22,745.14	\$159,216.00
Family	15.00	\$29,443.08	\$441,646.20
Employee Cost Sharing Contribution (enter as negative -)			(\$133,474.32)
Subtotal	39.00	\$80,847.44	\$669,114.72
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage	0		\$0.00
Parent & Child	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00
Family	0		\$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	0		\$0.00
Parent & Child	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00
Family	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
GRAND TOTAL	39.00	\$80,847.44	\$669,114.72

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)?

YES

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

NO

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2016	2017	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$8,755,000.00	\$8,755,000.00	\$0.00	Utility Fund - Principal	\$145,000.00	\$150,000.00	\$155,000.00	\$447,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$30,220.83	\$24,962.50	\$19,802.50	\$31,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water	\$1,158,850.00	\$1,158,850.00	\$0.00	Bond Anticipation Notes - Interest	\$7,569.00	\$8,000.00	\$8,000.00	\$15,000.00
Solid Waste			\$0.00	Bonds - Principal	\$305,000.00	\$335,000.00	\$350,000.00	\$1,530,000.00
0			\$0.00	Bonds - Interest	\$59,112.50	\$53,012.50	\$46,312.50	\$103,137.50
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
			\$0.00	Total	\$546,902.33	\$570,975.00	\$579,115.00	\$2,126,137.50
<u>Municipal Purposes</u>								
Debt Authorized	\$356,900.00		\$356,900.00	Total Principal	\$450,000.00	\$485,000.00	\$505,000.00	\$1,977,000.00
Notes Outstanding	\$1,682,000.00		\$1,682,000.00	Total Interest	\$96,902.33	\$85,975.00	\$74,115.00	\$149,137.50
Bonds Outstanding	\$2,520,000.00		\$2,520,000.00	% of Total Current Year Budget	5.32%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$14,472,750.00	\$9,913,850.00	\$4,558,900.00	Description	Debt Not Listed Above			
Population (2010 census)	4,127			Total Guarantees - Governmental				
Per Capita Gross Debt	\$3,506.85			Total Guarantees - Other				
Per Capita Net Debt	\$1,104.65			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,243,400,344.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.37%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aa2			
				Year of Last Rating	2011			
				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)
