



# State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:  Filename: 238\_fbi\_2017.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
Ann		Subrizi	12/31/2018	asubrizi@newmilfordboro.com

### Chief Administrative Officer

Christine		Demiris		cdemiris@newmilfordboro.com
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### Chief Financial Officer

Diana		McLeod		dmcleod@newmilfordboro.com
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### Municipal Clerk

Christine		Demiris		cdemiris@newmilfordboro.com
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### Registered Municipal Accountant

Steven		Wielkotz		swielkotz@fwcc-cpa.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Hedy		Grant	12/31/2018	hgrant@newmilfordboro.com
Al		Alonso	12/31/2017	aalonso@newmilfordboro.com
Randi		Duffie	12/31/2019	rduffie@newmilfordboro.com
Ira		Grotsky	12/31/2017	igrotsky@newmilfordboro.com
Kelly		Langschultz	12/31/2019	klangschultz@newmilfordboro.com
Thea		Sirocchi-Hurley	12/31/2018	tsirocchi@newmilfordboro.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	0.996	\$15,736,432.00	30.00%	\$3,242.10
Municipal Library	0.038	\$607,509.00	1.16%	\$123.69
Municipal Open Space	0.005	\$78,967.00	0.15%	\$16.28
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.997	\$31,524,204.00	60.10%	\$6,500.47
Regional School District			0.00%	\$0.00
County Purposes	0.283	\$4,461,814.24	8.51%	\$921.20
County Library		\$45,885.64	0.09%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003		0.00%	\$9.77
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2016 Budget)</b>	<b>3.322</b>	<b>\$52,454,811.88</b>	<b>100.00%</b>	<b>\$10,813.51</b>

Total Taxable Valuation as of October 1, 2016 \$1,581,946,686.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$325,512.00

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.996	0.996	0.00%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$15,736,432.00	\$15,752,299.00	0.10%	\$15,867.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,242.10	\$3,242.10	0.00%	\$0.00

Sheet UFB-1

### Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$15,752,299.00
Municipal Library	ACTUAL	\$608,701.00
Municipal Open Space	ACTUAL	\$79,097.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$31,750,000.00
Regional School District		
County Purposes	ESTIMATED	\$4,504,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$46,000.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$52,740,097.00</b>

Revenue Anticipated, Excluding Tax Levy	4,418,644.00
Budget Appropriations, before Reserve for Uncollected Taxes	20,221,644.00
Total Non-Municipal Tax Levy	\$36,379,097.00
Amount to be Raised by Taxes - Before RUT	\$52,182,097.00
Reserve for Uncollected Taxes (RUT)	\$553,726.14
Total Amount to be Raised by Taxes	\$52,735,823.14

% of Tax Collections used to Calculate RUT 98.95%

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	52,079,708.00
Total Tax Levy, CY 2016	52,594,859.00
% of Taxes Collected, CY 2016	99.02%

Delinquent Taxes - December 31, 2016 \$478,268.00

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	11.42%	\$154,874.00	\$1,356,000.00	\$1,510,874.00	\$1,510,874.00							
08	Local Revenue	-6.30%	(\$21,266.84)	\$337,766.84	\$316,500.00	\$316,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,615,078.00	\$1,615,078.00	\$1,615,078.00							
08	Uniform Construction Code Fees	-45.85%	(\$127,013.00)	\$277,013.00	\$150,000.00	\$150,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-43.32%	(\$43,592.19)	\$100,618.19	\$57,026.00	\$57,026.00							
08	Other Special Items	-1.10%	(\$3,556.98)	\$322,722.98	\$319,166.00	\$319,166.00							
15	Receipts from Delinquent Taxes	2.90%	\$12,679.03	\$437,320.97	\$450,000.00	\$450,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-0.85%	(\$135,496.00)	\$15,887,795.00	\$15,752,299.00	\$15,752,299.00							
07	Minimum Library Tax	0.20%	\$1,192.00	\$607,509.00	\$608,701.00	\$608,701.00							
54	Open Space Levy Tax	#DIV/0!	\$78,967.00		\$78,967.00		\$78,967.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-0.40%</b>	<b>(\$83,212.98)</b>	<b>\$20,941,823.98</b>	<b>\$20,858,611.00</b>	<b>\$20,779,644.00</b>	<b>\$78,967.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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		-0.37%	(\$3,684.00)	\$995,775.00	\$992,091.00	\$992,091.00									
21	Land-Use Administration		5.09%	\$1,775.00	\$34,885.00	\$36,660.00	\$36,660.00									
22	Uniform Construction Code		-1.44%	(\$2,221.00)	\$154,021.00	\$151,800.00	\$151,800.00									
23	Insurance		2.98%	\$86,720.00	\$2,908,780.00	\$2,995,500.00	\$2,995,500.00									
25	Public Safety		1.08%	\$56,662.00	\$5,251,828.00	\$5,308,490.00	\$5,308,490.00									
26	Public Works		-6.53%	(\$171,780.00)	\$2,631,290.00	\$2,459,510.00	\$2,459,510.00									
27	Health and Human Services		1.54%	\$3,617.00	\$234,468.00	\$238,085.00	\$238,085.00									
28	Parks and Recreation		37.42%	\$157,568.00	\$421,100.00	\$578,668.00	\$442,675.00	\$57,026.00	\$78,967.00							
29	Education (including Library)		4.22%	\$31,104.00	\$736,770.00	\$767,874.00	\$767,874.00									
30	Unclassified		-7.90%	(\$41,243.19)	\$522,243.19	\$481,000.00	\$481,000.00									
31	Utilities and Bulk Purchases		4.18%	\$30,260.00	\$724,740.00	\$755,000.00	\$755,000.00									
32	Landfill / Solid Waste Disposal		0.02%	\$400.00	\$2,275,588.00	\$2,275,988.00	\$2,275,988.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		-0.86%	(\$15,155.00)	\$1,764,490.00	\$1,749,335.00	\$1,749,335.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		#DIV/0!	\$0.00		\$0.00										
43	Court and Public Defender		4.44%	\$6,863.00	\$154,637.00	\$161,500.00	\$161,500.00									
44	Capital		0.00%	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00									
45	Debt		-0.99%	(\$10,539.00)	\$1,059,649.00	\$1,049,110.00	\$1,049,110.00									
46	Deferred Charges		185.71%	\$32,500.00	\$17,500.00	\$50,000.00	\$50,000.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		0.05%	\$273.00	\$557,727.00	\$558,000.00	\$558,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	<b>Total</b>	0.00	0.00	0.79%	\$163,119.81	\$20,695,491.19	\$20,858,611.00	\$20,722,618.00	\$57,026.00	\$78,967.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	35	\$2,682,100.00	0.17%
2 Residential	4,183	\$1,361,616,100.00	86.07%
3A/3B Farm			0.00%
4A Commercial	78	\$79,246,000.00	5.01%
4B Industrial	2	\$3,292,300.00	0.21%
4C Apartments	19	\$134,120,700.00	8.48%
5A/5B Railroad			0.00%
6A/6B Business Personal Property		\$989,486.00	0.06%
<b>Total</b>	<b>4,317</b>	<b>\$1,581,946,686.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	86.48%
Equalized Valuation, Taxable Properties	\$1,829,263,050.42

  

Total # of property tax appeals filed in 2016	County Tax Board	35.00
	State Tax Court	3.00
Number of 2016 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		18.00

  

Amount paid out by municipality for tax appeals in 2016	\$20,520.00
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<b>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$62,099,800.00	43.84%
15B Other Schools	3	\$9,363,700.00	6.61%
15C Public Property	103	\$42,803,500.00	30.22%
15D Church and Charities	20	\$23,107,100.00	16.31%
15E Cemeteries & Graveyards	1	\$99,800.00	0.07%
15F Other Exempt	12	\$4,181,100.00	2.95%
<b>Total</b>	<b>147</b>	<b>\$141,655,000.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 8.95%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate
G Commercial/Industrial Exemption		NONE		
I Dwelling Exemption		NONE		
J Dwelling Abatement		NONE		
K New Dwelling/Conversion Exemption		NONE		
L New Dwelling/Conversion Abatement		NONE		
N Multiple Dwelling Exemption		NONE		
O Multiple Dwelling Abatement		NONE		
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	18,000.00	\$14,500.00				\$3,500.00
Supervisory Staff (Department Heads & Managers)	7.00	3.00	1,015,720.00	\$742,346.00	\$34,260.00	\$73,000.00	\$99,614.00	\$66,500.00
Police Officers (Including Superior Officers)	33.00		5,041,761.00	\$3,355,459.00	\$197,466.00	\$1,050,000.00	\$438,836.00	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	37.00	4.00	3,770,136.00	\$2,491,293.00	\$118,859.00	\$275,000.00	\$619,984.00	\$265,000.00
All Other Non-Union Employees not listed above	1.00	20.00	377,473.00	\$296,218.00	\$1,762.00	\$28,500.00	\$18,993.00	\$32,000.00
<b>Totals</b>	<b>78.00</b>	<b>34.00</b>	<b>10,223,090.00</b>	<b>\$6,899,816.00</b>	<b>\$352,347.00</b>	<b>\$1,426,500.00</b>	<b>\$1,177,427.00</b>	<b>\$367,000.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	24.00	\$11,191.80	\$268,603.20	24.00	\$10,355.16	\$248,523.84
Parent & Child	5.00	\$17,579.52	\$87,897.60	4.00	\$16,868.52	\$67,474.08
Employee & Spouse (or Partner)	13.00	\$21,187.56	\$275,438.28	12.00	\$19,830.00	\$237,960.00
Family	35.00	\$30,000.36	\$1,050,012.60	35.00	\$27,508.68	\$962,803.80
Employee Cost Sharing Contribution (enter as negative - )			(\$424,800.44)			(\$398,614.00)
<b>Subtotal</b>	<b>77.00</b>		<b>\$1,257,151.24</b>	<b>75.00</b>		<b>\$1,118,147.72</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	4	\$11,191.80	\$44,767.20	4	\$10,355.16	\$41,420.64
Parent & Child	1	\$17,579.52	\$17,579.52	1	\$16,868.52	\$16,868.52
Employee & Spouse (or Partner)	3	\$21,187.56	\$63,562.68	3	\$19,830.00	\$59,490.00
Family	12	\$30,000.36	\$360,004.32	12	\$27,509.68	\$330,116.16
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>20.00</b>		<b>\$485,913.72</b>	<b>20.00</b>		<b>\$447,895.32</b>
<b>GRAND TOTAL</b>	<b>97.00</b>		<b>\$1,743,064.96</b>	<b>95.00</b>		<b>\$1,566,043.04</b>

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,725,000.00	\$1,725,000.00				
Regional School Debt						
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<b>Municipal Purposes</b>						
Debt Authorized	\$4,295,060.00	\$4,295,060.00				
Notes Outstanding	\$2,817,435.00	\$2,817,435.00				
Bonds Outstanding	\$10,250,000.00	\$106,392.10				
Loans and Other Debt	\$580,307.00	\$580,307.00				
<b>Total (Current Year)</b>	<b>\$19,667,802.00</b>	<b>\$1,831,392.10</b>	<b>\$17,836,409.90</b>			
Population (2010 census)	<u>16,467</u>					
Per Capita Gross Debt	<u>\$1,194.38</u>					
Per Capita Net Debt	<u>\$1,083.16</u>					
3 Yr. Average Property Valuation		<u>\$1,807,650,209.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.99%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$29,500.00			
Bonds - Principal			\$670,000.00	\$695,000.00	\$710,000.00	\$735,000.00
Bonds - Interest			\$270,400.00	\$253,900.00	\$235,406.00	\$214,994.00
Loans & Other Debt - Principal			\$56,335.00	\$56,335.00	\$56,335.00	\$61,335.00
Loans & Other Debt - Interest			\$22,875.00	\$22,250.00	\$21,000.00	\$19,750.00
<b>Total</b>			<b>\$1,049,110.00</b>	<b>\$1,027,485.00</b>	<b>\$1,022,741.00</b>	<b>\$1,031,079.00</b>
Total Principal			\$726,335.00	\$751,335.00	\$766,335.00	\$796,335.00
Total Interest			\$322,775.00	\$276,150.00	\$256,406.00	\$234,744.00
% of Total Current Year Budget			5.03%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating		AA+				
Year of Last Rating		2015				
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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