



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
Colleen		Mahr	12/31/2019	mayor@fanwoodnj.org

Chief Administrative Officer

Eleanor		McGovern		emcgovern@fanwoodnj.org
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Chief Financial Officer

Frederick	J	Tomkins		ft004@aol.com
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Municipal Clerk

Eleanor		McGovern		emcgovern@fanwoodnj.org
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Registered Municipal Accountant

Warren		Korecky		wkorecky@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kevin		Boris	12/31/2017	kboris2012@gmail.com
Russell		Huegel	12/31/2017	rhuegel09@gmail.com
Thomas		Kranz	12/31/2016	tomkranz13@gmail.com
Erin		McElroy-Barker	12/31/2018	mcbarker1@verizon.net
Katherine		Mitchell	12/31/2016	fanwood99@gmail.com
Jack		Molenaar	12/31/2018	pmiller2004@gmail.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	2.627	\$5,999,102.00	19.83%	\$2,306.01
Municipal Library	0.160	\$363,592.00	1.20%	\$140.45
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	7.890	\$18,027,754.00	59.59%	\$6,925.92
County Purposes	2.494	\$5,700,462.00	18.84%	\$2,189.26
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.071	\$163,917.00	0.54%	\$62.32
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	13.242	\$30,254,827.00	100.00%	\$11,623.96

Total Taxable Valuation as of	October 1, 2015	\$229,284,400.00
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		\$87,781.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
2.627	2.658	1.18%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,999,102.00	\$6,093,230.00	1.57%	\$94,128.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,306.01	\$2,333.22	1.18%	\$27.21

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,093,230.00
Municipal Library	ACTUAL	\$381,258.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$18,388,308.00
Regional School District		
County Purposes	ESTIMATED	\$5,884,971.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$170,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$30,917,767.00

Revenue Anticipated, Excluding Tax Levy	3,476,693.00
Budget Appropriations, before Reserve for Uncollected Taxes	9,551,180.00
Total Non-Municipal Tax Levy	\$24,443,279.00
Amount to be Raised by Taxes - Before RUT	\$30,517,766.00
Reserve for Uncollected Taxes (RUT)	\$398,824.01
Total Amount to be Raised by Taxes	\$30,916,590.01

% of Tax Collections used to Calculate RUT 98.71%

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	30,197,233.00
Total Tax Levy, CY 2015	30,359,403.00
% of Taxes Collected, CY 2015	99.47%

Delinquent Taxes - December 31, 2015 \$162,170.00

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	0.00%	\$0.00	\$690,000.00	\$690,000.00	\$690,000.00							
08	Local Revenue	0.16%	\$2,536.14	\$1,593,535.41	\$1,596,071.55	\$1,596,071.55							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$755,288.00	\$755,288.00	\$755,288.00							
08	Uniform Construction Code Fees	-0.18%	(\$410.00)	\$232,410.00	\$232,000.00	\$232,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-100.00%	(\$16,667.00)	\$16,667.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$40,333.00		\$40,333.00	\$40,333.00							
10	Public and Private Revenue	-99.45%	(\$543,433.69)	\$546,433.69	\$3,000.00	\$3,000.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-23.42%	(\$48,936.64)	\$208,936.64	\$160,000.00	\$160,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-3.51%	(\$221,561.74)	\$6,314,791.28	\$6,093,229.54	\$6,093,229.54							
07	Minimum Library Tax	4.86%	\$17,665.71	\$363,592.00	\$381,257.71	\$381,257.71							
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	-7.19%	(\$770,474.22)	\$10,721,654.02	\$9,951,179.80	\$9,951,179.80	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		3.78%	\$29,669.57	\$784,931.00	\$814,600.57	\$814,600.57									
21	Land-Use Administration		7.34%	\$2,999.00	\$40,863.00	\$43,862.00	\$43,862.00									
22	Uniform Construction Code		-11.31%	(\$15,872.00)	\$140,300.00	\$124,428.00	\$124,428.00									
23	Insurance		-2.56%	(\$38,445.92)	\$1,502,816.20	\$1,464,370.28	\$1,464,370.28									
25	Public Safety		3.00%	\$67,136.00	\$2,236,682.50	\$2,303,818.50	\$2,303,818.50									
26	Public Works		-6.18%	(\$57,711.00)	\$933,711.00	\$876,000.00	\$876,000.00									
27	Health and Human Services		-20.82%	(\$21,451.00)	\$103,030.00	\$81,579.00	\$81,579.00									
28	Parks and Recreation		45.46%	\$22,357.00	\$49,181.00	\$71,538.00	\$71,538.00									
29	Education (including Library)		1.64%	\$6,166.00	\$375,092.00	\$381,258.00	\$381,258.00									
30	Unclassified		-60.23%	(\$433,452.00)	\$719,663.69	\$286,211.69	\$286,211.69									
31	Utilities and Bulk Purchases		1.31%	\$10,999.14	\$837,948.05	\$848,947.19	\$848,947.19									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
35	Contingency		0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00									
36	Statutory Expenditures		2.75%	\$23,615.35	\$857,718.65	\$881,334.00	\$881,334.00									
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services		-89.29%	(\$16,667.00)	\$18,667.00	\$2,000.00	\$2,000.00									
43	Court and Public Defender		1.16%	\$1,600.00	\$137,350.00	\$138,950.00	\$138,950.00									
44	Capital		-90.00%	(\$45,000.00)	\$50,000.00	\$5,000.00	\$5,000.00									
45	Debt		5.57%	\$61,485.31	\$1,103,914.36	\$1,165,399.67	\$1,165,399.67									
46	Deferred Charges		-48.10%	(\$55,490.60)	\$115,373.69	\$59,883.09	\$59,883.09									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		-5.88%	(\$25,000.00)	\$425,000.00	\$400,000.00	\$400,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
	Total	0.00	0.00	-4.63%	(\$483,062.15)	\$10,434,242.14	\$9,951,179.99	\$9,951,179.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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				Sale of Municipal Assets	\$200,000.00	Installment payments from sale of property will end in 2017
X				Reserve for Debt Service	\$148,000.00	Will decrease in 2017
	X			Deferred Charges	\$48,883.00	One time budget appropriation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	37	\$1,559,000.00	0.68%	15A Public Schools	0	\$0.00	0.00%
2 Residential	2,481	\$210,529,400.00	91.82%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	27	\$3,186,900.00	35.16%
4A Commercial	75	\$14,985,800.00	6.54%	15D Church and Charities	11	\$2,635,900.00	29.08%
4B Industrial	16	\$2,086,800.00	0.91%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	14	\$3,241,700.00	35.76%
5A/5B Railroad	3	\$123,400.00	0.05%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	2,612	\$229,284,400.00	100.00%	Total	52	\$9,064,500.00	100.00%
Average Ratio (%), Assessed to True Value				2.93%			
Equalized Valuation, Taxable Properties				\$7,825,406,143.34			
Total # of property tax appeals filed in 2015				County Tax Board	39.00		
				State Tax Court	0.00		
Number of 2015 County Tax Board decisions appealed to Tax Court				11.00			
Number of pending property tax appeals in State Tax Court				9.00			
Amount paid out by municipality for tax appeals in 2015				\$20,194.01			
Percentage of Exempt vs. Non-Exempt Properties							
3.95%							

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 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
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		
					250 South Av Urban Renewal	Other	\$88,553.32	\$869,000.00	\$113,881.20												
					Fairwood Crossing II	Other	\$92,214.92	\$1,255,800.00	\$166,293.04												
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$180,768.24	\$2,124,800.00	\$280,174.24	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		\$180,768.24	\$2,124,800.00	\$280,174.24	Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - GRAND TOTAL		\$180,768.24	\$2,124,800.00	\$280,174.24		

**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
Supervisory Staff (Department Heads & Managers)	4.00	3.00	753,051.00	\$527,680.00		\$76,223.00	\$74,480.00	\$74,668.00
Police Officers (Including Superior Officers)	15.00	0.00	3,033,069.00	\$1,825,000.00	\$50,000.00	\$481,193.00	\$238,831.00	\$438,045.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00		\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	5.00	0.00	557,941.00	\$315,746.00	\$35,000.00	\$50,816.00	\$111,701.00	\$44,678.00
All Other Non-Union Employees not listed above	10.00	39.00	808,674.00	\$516,998.00		\$74,610.00	\$123,766.00	\$93,300.00
Totals	34.00	42.00	5,152,735.00	\$3,185,424.00	\$85,000.00	\$682,842.00	\$548,778.00	\$650,691.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	10.00	\$11,873.04	\$118,730.40	11.00	\$11,451.00	\$125,961.00
Parent & Child	2.00	\$21,254.04	\$42,508.08	1.00	\$19,352.16	\$19,352.16
Employee & Spouse (or Partner)	5.00	\$23,745.84	\$118,729.20	4.00	\$22,901.76	\$91,607.04
Family	15.00	\$33,125.88	\$496,888.20	20.00	\$30,839.16	\$616,783.20
Employee Cost Sharing Contribution (enter as negative -)			(\$222,978.76)			(\$199,854.98)
Subtotal	32.00		\$553,877.12	36.00		\$653,848.42
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	5	\$6,480.00	\$32,400.00	6	\$10,402.98	\$62,417.88
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	15	\$22,638.84	\$339,582.60	15	\$22,309.23	\$334,638.45
Family	5	\$31,941.60	\$159,708.00	5	\$30,414.90	\$152,074.50
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	25.00		\$531,690.60	26.00		\$549,130.83
GRAND TOTAL	57.00		\$1,085,567.72	62.00		\$1,202,979.25

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)?

YES

**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
Gov't Administrator	67.00	\$37,070.70		x	
Tax Collector	62.00	\$21,742.17		x	
Lt. Detective/Police Dept.	70.00	\$35,584.08	x		
Police Chief	70.00	\$44,757.39	x		
Totals	269.00	\$139,154.34			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016					

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt	\$1,721,782.53	\$0.00				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$1,638,112.00	\$1,638,112.00				
Notes Outstanding	\$5,693,793.00	\$5,539,976.00				
Bonds Outstanding	\$708,500.00	\$708,500.00				
Loans and Other Debt	\$1,265,199.93	\$1,265,199.93				
Total (Current Year)	\$11,027,387.46	\$9,151,787.93				
Population (2010 census)	7,174					
Per Capita Gross Debt	\$1,537.13					
Per Capita Net Debt	\$1,275.69					
3 Yr. Average Property Valuation		\$1,107,885,108.67				
Net Debt as % of 3 Year Avg Property Valuation		0.83%				
Utility Fund - Principal			\$0.00			
Utility Fund - Interest			\$0.00			
Bond Anticipation Notes - Principal			\$153,817.00			
Bond Anticipation Notes - Interest			\$40,000.00			
Bonds - Principal			\$605,000.00	\$465,000.00	\$470,000.00	\$5,745,000.00
Bonds - Interest			\$281,544.00	\$259,169.00	\$241,263.00	\$1,835,550.00
Loans & Other Debt - Principal			\$74,577.00	\$79,277.00	\$78,527.00	\$1,150,875.00
Loans & Other Debt - Interest						
Total			\$1,154,938.00	\$803,446.00	\$789,790.00	\$8,731,425.00
Total Principal			\$833,394.00	\$544,277.00	\$548,527.00	\$6,895,875.00
Total Interest			\$321,544.00	\$259,169.00	\$241,263.00	\$1,835,550.00
% of Total Current Year Budget			11.61%			
Description		Debt Not Listed Above				
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating		Moody's	Standard & Poors	Fitch		
Rating		Aa2				
Year of Last Rating		2013				
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)
