



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2005_fba_2018.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
Colleen		Mahr	12/31/2019	mayor@fanwoodnj.org

Chief Administrative Officer

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Chief Financial Officer

Frederick	J	Tomkins		ftomkins@fanwoodnj.org
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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
Anthony		Carter	12/31/2020	acarter@fanwoodnj.org
Russell		Huegel	12/31/2020	rhuegel@fanwoodnj.org
Thomas		Kranz	12/31/2019	tkranz@fanwoodnj.org
Erin		McElroy-Barker	12/31/2018	emcelroy-barker@fanwoodnj.org
Katherine		Mitchell	12/31/2019	kmitchell@fanwoodnj.org
Jack		Molenaar	12/31/2018	jmolenaar@fanwoodnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	2.681	\$6,143,966.02	18.83%	\$2,352.82	Municipal Purpose Tax		\$6,139,595.43
Municipal Library	0.171	\$392,563.78	1.20%	\$150.07	Municipal Library		\$408,536.88
Municipal Open Space	0.005	\$12,000.00	0.04%	\$4.38	Municipal Open Space		\$22,945.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	8.617	\$19,743,815.00	60.50%	\$7,562.19	Regional School District		\$20,261,574.00
County Purposes	2.691	\$6,164,211.51	18.89%	\$2,361.59	County Purposes		\$6,510,699.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.077	\$176,786.16	0.54%	\$67.57	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	14.242	\$32,633,342.47	100.00%	\$12,498.62	Total ESTIMATED amount to be raised by taxes		\$33,343,350.31
Total Taxable Valuation as of October 1, 2017 \$229,364,300.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 3,380,675.50		
Current Year Average Residential Assessment \$87,980.00					Budget Appropriations, before Reserve for Uncollected Taxes 9,532,693.69		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$26,795,218.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$32,947,236.19		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$410,297.67		
2.681	2.678	-0.11%			Total Amount to be Raised by Taxes \$33,357,533.86		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT 98.77%		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used 		
\$6,143,966.02	\$6,139,595.43	-0.07%	(\$4,370.59)		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2017 32,553,296.96		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 32,694,320.58		
\$2,352.82	\$2,356.10	0.14%	\$3.28		% of Taxes Collected, CY 2017 99.57%		
					Delinquent Taxes - December 31, 2017 \$141,023.62		

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	45.73%	\$343,000.00	\$750,000.00	\$1,093,000.00	\$1,093,000.00							
08	Local Revenue	4.70%	\$46,391.54	\$987,433.46	\$1,033,825.00	\$800,075.00		\$233,750.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$755,288.00	\$755,288.00	\$755,288.00							
08	Uniform Construction Code Fees	-100.00%	(\$285,769.00)	\$285,769.00	\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-9.21%	(\$4,894.00)	\$53,140.00	\$48,246.00	\$48,246.00							
08	Additional Revenue Offset by Appropriations	-93.16%	(\$854,960.62)	\$917,686.91	\$62,726.29	\$62,726.29							
10	Public and Private Revenue	-100.00%	(\$90,508.65)	\$90,508.65	\$0.00								
08	Other Special Items	#DIV/0!	\$510,174.91		\$510,174.91	\$510,174.91							
15	Receipts from Delinquent Taxes	14.04%	\$16,000.00	\$114,000.00	\$130,000.00	\$130,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.01%	(\$484.69)	\$6,143,966.00	\$6,143,481.31	\$6,143,481.31							
07	Minimum Library Tax	4.07%	\$15,973.22	\$392,563.78	\$408,537.00	\$408,537.00							
54	Open Space Levy Tax	#DIV/0!	\$22,945.00		\$22,945.00		\$22,945.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.69%	(\$282,132.29)	\$10,490,355.80	\$10,208,223.51	\$9,951,528.51	\$22,945.00	\$233,750.00	\$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		10.81%	\$84,396.77	\$781,011.49	\$865,408.26	\$817,463.26		\$22,945.00	\$25,000.00					
21	Land-Use Administration		-12.73%	(\$5,469.39)	\$42,967.39	\$37,498.00	\$37,498.00								
22	Uniform Construction Code		-100.00%	(\$96,736.09)	\$96,736.09	\$0.00									
23	Insurance		-2.41%	(\$36,676.63)	\$1,523,713.63	\$1,487,037.00	\$1,487,037.00								
25	Public Safety		1.92%	\$45,487.96	\$2,374,412.04	\$2,419,900.00	\$2,419,900.00								
26	Public Works		12.25%	\$117,413.68	\$958,696.32	\$1,076,110.00	\$892,360.00			\$183,750.00					
27	Health and Human Services		-15.87%	(\$14,041.45)	\$88,459.45	\$74,418.00	\$74,418.00								
28	Parks and Recreation		11.32%	\$7,478.97	\$66,074.03	\$73,553.00	\$73,553.00								
29	Education (including Library)		13.43%	\$48,376.74	\$360,160.26	\$408,537.00	\$408,537.00								
30	Unclassified		-14.09%	(\$58,037.41)	\$411,775.70	\$353,738.29	\$353,738.29								
31	Utilities and Bulk Purchases		-14.61%	(\$117,654.80)	\$805,154.80	\$687,500.00	\$687,500.00								
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency		11.71%	\$104.81	\$895.19	\$1,000.00	\$1,000.00								
36	Statutory Expenditures		4.54%	\$38,887.08	\$857,310.88	\$896,197.96	\$896,197.96								
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services		-8.91%	(\$4,724.00)	\$53,000.00	\$48,276.00	\$48,276.00								
43	Court and Public Defender		1.74%	\$2,188.27	\$125,861.73	\$128,050.00	\$128,050.00								
44	Capital		11.11%	\$3,000.00	\$27,000.00	\$30,000.00	\$5,000.00			\$25,000.00					
45	Debt		2.50%	\$29,377.17	\$1,176,622.83	\$1,206,000.00	\$1,206,000.00								
46	Deferred Charges		-80.26%	(\$61,000.00)	\$76,000.00	\$15,000.00	\$15,000.00								
48	Debt - Type I School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$400,000.00	\$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	(\$17,628.32)	\$10,225,851.83	\$10,208,223.51	\$9,951,528.51	\$0.00	\$22,945.00	\$233,750.00	\$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

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	37	\$1,721,500.00	0.70%
2 Residential	2,481	\$211,405,000.00	86.00%
3A/3B Farm			0.00%
4A Commercial	73	\$14,206,300.00	5.78%
4B Industrial	16	\$2,031,500.00	0.83%
4C Apartments		\$16,237,800.00	6.61%
5A/5B Railroad	3	\$123,400.00	0.05%
6A/6B Business Personal Property	1	\$86,326.00	0.04%
Total	2,611	\$245,811,826.00	100.00%

Average Ratio (%), Assessed to True Value	19.46%
Equalized Valuation, Taxable Properties	\$1,263,164,573.48

Total # of property tax appeals filed in 2017	County Tax Board	21.00
	State Tax Court	3.00
Number of 2017 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		3.00

Amount paid out by municipality for tax appeals in 2017	\$22,000.00
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools			0.00%
15B Other Schools			0.00%
15C Public Property	27	\$3,186,900.00	32.86%
15D Church and Charities	10	\$2,503,900.00	25.82%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	14	\$4,007,400.00	41.32%
Total	51	\$9,698,200.00	100.00%

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 2017 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
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)	4.00	3.00	509,872.56	\$414,567.00		\$30,429.00	\$33,161.56	\$31,715.00
Police Officers (Including Superior Officers)	17.00	0.00	2,249,539.00	\$1,914,365.00	unknown	\$191,437.00	\$115,979.00	\$27,758.00
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	7.00	0.00	535,734.00	\$445,197.00	unknown	\$32,678.00	\$23,801.00	\$34,058.00
All Other Non-Union Employees not listed above	8.00	66.00	438,240.00	\$394,211.00	N/A	\$13,872.00	\$0.00	\$30,157.00
Totals	36.00	69.00	3,733,385.56	\$3,168,340.00	\$0.00	\$268,416.00	\$172,941.56	\$123,688.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	11.00	\$11,861.16	\$130,472.76	11.00	\$11,861.16	\$130,472.76
Parent & Child	2.00	\$21,231.60	\$42,463.20	2.00	\$21,231.60	\$42,463.20
Employee & Spouse (or Partner)	4.00	\$23,722.32	\$94,889.28	3.00	\$23,722.32	\$71,166.96
Family	14.00	\$33,092.76	\$463,298.64	15.00	\$33,092.76	\$496,391.40
Employee Cost Sharing Contribution (enter as negative -)						(\$192,315.00)
Subtotal	31.00		\$731,123.88	31.00		\$548,179.32
<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	5	\$6,304.08	\$31,520.40	5	\$6,773.28	\$33,866.40
Parent & Child	1	\$22,903.20	\$22,903.20	1	\$23,427.48	\$23,427.48
Employee & Spouse (or Partner)	17	\$35,664.24	\$606,292.08	15	\$36,480.60	\$547,209.00
Family	2	\$40,571.76	\$81,143.52	4	\$41,500.44	\$166,001.76
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	25.00		\$741,859.20	25.00		\$770,504.64
GRAND TOTAL	56.00		\$1,472,983.08	56.00		\$1,318,683.96

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)?

YES
YES

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

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administrator	69.00	\$39,718.94		X	
Tax Collector	64.00	\$23,307.20		X	
Police Lieutenant/Detective	70.00	\$35,497.39	X		
Police Chief	66.00	\$41,376.08			X
Police Lieutenant/Detective	65.00	\$34,763.87	X		
Totals	334.00	\$174,663.48			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

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

	Gross Debt	Deductions	Net Debt	Current Year			
				Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00				
Regional School Debt	\$1,213,490.45	\$1,213,490.45	\$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	\$2,778,684.79		\$2,778,684.79				
Notes Outstanding	\$1,000,000.00		\$1,000,000.00				
Bonds Outstanding	\$12,005,000.00		\$12,005,000.00				
Loans and Other Debt	\$1,125,756.73		\$1,125,756.73				
Total (Current Year)	\$18,122,931.97	\$1,213,490.45	\$16,909,441.52				
Population (2010 census)	7,318						
Per Capita Gross Debt	\$2,476.49						
Per Capita Net Debt	\$2,310.66						
3 Yr. Average Property Valuation		\$1,182,267,328.33					
Net Debt as % of 3 Year Avg Property Valuation		1.43%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest	\$20,000.00						
Bonds - Principal	\$720,000.00			\$720,000.00	\$725,000.00	\$984,000.00	
Bonds - Interest	\$387,000.00			\$360,281.26	\$334,506.26	\$2,284,031.36	
Loans & Other Debt - Principal	\$67,233.34			\$67,233.34	\$67,233.34	\$934,033.23	
Loans & Other Debt - Interest	\$11,766.66			\$10,543.72	\$9,793.76	\$62,037.62	
Total	\$1,206,000.00			\$1,158,058.32	\$1,136,533.36	\$4,264,102.21	
Total Principal	\$787,233.34			\$787,233.34	\$792,233.34	\$1,918,033.23	
Total Interest	\$418,766.66			\$370,824.98	\$344,300.02	\$2,346,068.98	
% of Total Current Year Budget	11.81%						
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	2016						
Mark "X" if Municipality has no bond rating							

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	Township of Scotch Plains	Public Works Director		1/1/2018	6/30/2018	\$24,000.00
Providing	Borough of Garwood	Public Works Director		1/1/2018	7/31/2018	\$24,276.00
Receiving	Township of Union	QPA Direction		1/1/2018	12/31/2018	\$7,140.00
Receiving	Union County	Police Dispatch		1/1/2018	12/31/2018	\$86,594.56

USER FRIENDLY BUDGET SECTION - Notes

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