



# 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

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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
Jeff		Banks	12/31/2019	jbanks@fanwoodnj.org
Thomas		Kranz	12/31/2019	tkranz@fanwoodnj.org
Katherine		Mitchell	12/31/2019	kmitchell@fanwoodnj.org
Anthony		Carter	12/31/2020	acarter@fanwoodnj.org
Patricia		Walsh	12/31/2021	pwalsh@fanwoodnj.org
Erin		McElroy-Barker	12/31/2021	emcelroy-barker@fanwoodnj.org

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2018 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	2.676	\$6,139,595.43	18.40%	\$2,358.41
Municipal Library	0.178	\$408,536.88	1.22%	\$156.87
Municipal Open Space	0.010	\$22,945.00	0.07%	\$8.81
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	8.831	\$20,261,575.00	60.73%	\$7,782.94
County Purposes	2.766	\$6,345,523.42	19.02%	\$2,437.73
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.080	\$184,310.60	0.55%	\$70.50
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2018 Budget)</b>	<b>14.541</b>	<b>\$33,362,486.33</b>	<b>100.00%</b>	<b>\$12,815.26</b>

Total Taxable Valuation as of October 1, 2018 \$229,937,003.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$88,132.00

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
2.676		-100.00%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,139,595.43	\$6,132,341.19	-0.12%	(\$7,254.24)

**Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,358.41	\$0.00	-100.00%	(\$2,358.41)

Sheet UFB-1

**Current Year 2019 Budget**

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$6,132,341.19
Municipal Library	ESTIMATED	\$415,995.53
Municipal Open Space	ESTIMATED	\$22,993.70
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$20,601,717.24
County Purposes	ESTIMATED	\$6,466,764.86
County Library		
County Board of Health		
County Open Space		\$191,320.84
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$33,831,133.36</b>

Revenue Anticipated, Excluding Tax Levy 3,417,305.45  
 Budget Appropriations, before Reserve for Uncollected Taxes 9,965,642.17  
 Total Non-Municipal Tax Levy \$27,282,796.64  
 Amount to be Raised by Taxes - Before RUT \$33,831,133.36  
 Reserve for Uncollected Taxes (RUT) \$403,974.27  
 Total Amount to be Raised by Taxes \$34,235,107.63

% of Tax Collections used to Calculate RUT 98.82%

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

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2018 33,227,578.65  
 Total Tax Levy, CY 2018 33,438,136.57  
 % of Taxes Collected, CY 2018 99.37%  
 Delinquent Taxes - December 31, 2018 \$196,676.21

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	-3.02%	(\$33,000.00)	\$1,093,000.00	\$1,060,000.00	\$1,060,000.00		Sewer					
08	Local Revenue	38.29%	\$307,789.49	\$803,810.51	\$1,111,600.00	\$827,100.00		\$284,500.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$755,288.00	\$755,288.00	\$755,288.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	-34.36%	(\$22,665.69)	\$65,962.80	\$43,297.11	\$43,297.11							
08	Additional Revenue Offset by Appropriations	-73.21%	(\$110,522.31)	\$150,971.87	\$40,449.56	\$40,449.56							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	3.67%	\$19,470.72	\$529,933.17	\$549,403.89	\$549,403.89							
15	Receipts from Delinquent Taxes	20.34%	\$32,116.26	\$157,883.74	\$190,000.00	\$190,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-9.81%	(\$667,096.10)	\$6,799,437.29	\$6,132,341.19	\$6,132,341.19							
07	Minimum Library Tax	#DIV/0!	\$415,995.53		\$415,995.53	\$415,995.53							
54	Open Space Levy Tax	#DIV/0!	\$20,433.70		\$20,433.70		\$20,433.70						
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>-0.36%</b>	<b>(\$37,478.40)</b>	<b>\$10,356,287.38</b>	<b>\$10,318,808.98</b>	<b>\$10,013,875.28</b>	<b>\$20,433.70</b>	<b>\$284,500.00</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 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		-7.32%	(\$73,330.77)	\$1,002,411.24	\$929,080.47	\$841,147.37		\$22,933.10	\$65,000.00					
21	Land-Use Administration		5.91%	\$2,121.60	\$35,926.40	\$38,048.00	\$38,048.00								
22	Uniform Construction Code		#DIV/0!	\$0.00		\$0.00									
23	Insurance		-15.86%	(\$235,906.55)	\$1,487,454.55	\$1,251,548.00	\$1,251,548.00								
25	Public Safety		-0.49%	(\$11,938.65)	\$2,461,573.65	\$2,449,635.00	\$2,449,635.00								
26	Public Works		15.02%	\$148,483.10	\$988,753.90	\$1,137,237.00	\$993,487.00			\$143,750.00					
27	Health and Human Services		14.36%	\$10,818.30	\$75,322.70	\$86,141.00	\$86,141.00								
28	Parks and Recreation		50.36%	\$70,050.00	\$139,103.00	\$209,153.00	\$209,153.00								
29	Education (including Library)		1.83%	\$7,459.00	\$408,537.00	\$415,996.00	\$415,996.00								
30	Unclassified		-21.40%	(\$92,425.56)	\$431,875.56	\$339,450.00	\$339,450.00								
31	Utilities and Bulk Purchases		-17.01%	(\$99,500.00)	\$585,000.00	\$485,500.00	\$485,500.00								
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00									
35	Contingency		0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures		6.37%	\$58,199.04	\$913,711.96	\$971,911.00	\$971,911.00								
37	Judgements		#DIV/0!	\$10,000.00		\$10,000.00	\$10,000.00								
42	Shared Services		270.79%	\$64,990.44	\$24,000.00	\$88,990.44	\$88,990.44								
43	Court and Public Defender		3.55%	\$4,725.07	\$132,924.93	\$137,650.00	\$137,650.00								
44	Capital		500.00%	\$25,000.00	\$5,000.00	\$30,000.00	\$5,000.00			\$25,000.00					
45	Debt		1.34%	\$16,218.36	\$1,206,000.00	\$1,222,218.36	\$1,222,218.36								
46	Deferred Charges		346.67%	\$52,000.00	\$15,000.00	\$67,000.00	\$67,000.00								
48	Debt - Type 1 School District		#DIV/0!	\$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									
	<b>Total</b>	0.00	0.00	-0.42%	(\$43,036.62)	\$10,313,594.89	\$10,270,558.27	\$10,013,875.17	\$0.00	\$22,933.10	\$233,750.00	\$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>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>

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

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	41	\$1,831,400.00	0.80%	15A Public Schools	0		0.00%
2 Residential	2,481	\$212,059,100.00	92.18%	15B Other Schools	0		0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	27	\$3,187,000.00	32.49%
4A Commercial	71	\$13,927,400.00	6.05%	15D Church and Charities	11	\$2,578,500.00	26.29%
4B Industrial	16	\$2,031,500.00	0.88%	15E Cemeteries & Graveyards	0		0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	17	\$4,042,800.00	41.22%
5A/5B Railroad	3	\$123,400.00	0.05%				
6A/6B Business Personal Property	1	\$87,603.00	0.04%				
<b>Total</b>	<b>2,613</b>	<b>\$230,060,403.00</b>	<b>100.00%</b>	<b>Total</b>	<b>55</b>	<b>\$9,808,300.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				18.38%			
Equalized Valuation, Taxable Properties				\$1,251,688,808.49			
Total # of property tax appeals filed in 2018				County Tax Board		22.00	
				State Tax Court		1.00	
Number of 2018 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				4.00			
Amount paid out by municipality for tax appeals in 2018				\$3,253.78			
				Percentage of Exempt vs. Non-Exempt Properties			
				4.26%			

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 2018 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				
<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  
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 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
Fanwood Crossing I	Other	\$86,714.64	\$860,000.00	\$125,052.60															
Fanwood Crossing II	Other	\$99,566.00	\$1,253,800.00	\$182,605.88															
Fanwood Crossing III	Other	\$53,433.95	\$666,300.00	\$96,886.68															
<b>Total Long Term Exemptions - Column Total</b>		239,714.59	2,782,100.00	404,545.16	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>					<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$239,714.59	\$2,782,100.00	\$404,545.16	<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$239,714.59	\$2,782,100.00	\$404,545.16	<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$239,714.59	\$2,782,100.00	\$404,545.16

**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					
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		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					
All Other Union Employees not listed above	7.00		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		\$30,157.00
<b>Totals</b>	<b>36.00</b>	<b>69.00</b>	<b>3,733,385.56</b>	<b>\$3,168,340.00</b>	<b>\$0.00</b>	<b>\$268,416.00</b>	<b>\$172,941.56</b>	<b>\$123,688.00</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	10.00	\$12,086.04	\$120,860.40			\$0.00
Parent & Child	2.00	\$21,633.96	\$43,267.92			\$0.00
Employee & Spouse (or Partner)	5.00	\$24,172.08	\$120,860.40			\$0.00
Family	13.00	\$33,720.00	\$438,360.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			(\$196,473.44)			
<b>Subtotal</b>	<b>30.00</b>		<b>\$526,875.28</b>	<b>0.00</b>		<b>\$0.00</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	5	\$3,996.12	\$19,980.60			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	16	\$13,371.90	\$213,950.40			\$0.00
Family	3	\$25,537.56	\$76,612.68			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>24.00</b>		<b>\$310,543.68</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>54.00</b>		<b>\$837,418.96</b>	<b>0.00</b>		<b>\$0.00</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)?**

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
Administratior	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		
<b>Totals</b>	334.00	\$174,663.48			
<b>Total Funds Reserved as of end of 2018</b>					
<b>Total Funds Appropriated in 2019</b>					

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

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt	\$948,932.87	\$948,932.87	\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
0			\$0.00	Bond Anticipation Notes - Interest	\$64,160.00			
0			\$0.00	Bonds - Principal	\$720,000.00	\$725,000.00		
0			\$0.00	Bonds - Interest	\$360,281.26	\$334,506.26		
0			\$0.00	Loans & Other Debt - Principal	\$67,233.34	\$67,233.34	\$67,233.34	\$866,799.89
0			\$0.00	Loans & Other Debt - Interest	\$10,543.72	\$9,793.76	\$9,043.76	\$52,993.86
0			\$0.00					
0			\$0.00	<b>Total</b>	<b>\$1,222,218.32</b>	<b>\$1,136,533.36</b>	<b>\$76,277.10</b>	<b>\$919,793.75</b>
<b>Municipal Purposes</b>				<b>Total Principal</b>	<b>\$787,233.34</b>	<b>\$792,233.34</b>	<b>\$67,233.34</b>	<b>\$866,799.89</b>
Debt Authorized	\$1,334,434.79		\$1,334,434.79	<b>Total Interest</b>	<b>\$434,984.98</b>	<b>\$344,300.02</b>	<b>\$9,043.76</b>	<b>\$52,993.86</b>
Notes Outstanding	\$3,000,000.00		\$3,000,000.00	<b>% of Total Current Year Budget</b>	<b>11.90%</b>			
Bonds Outstanding	\$11,285,000.00		\$11,285,000.00					
Loans and Other Debt	\$1,014,195.41		\$1,014,195.41					
<b>Total (Current Year)</b>	<b>\$17,582,563.07</b>	<b>\$948,932.87</b>	<b>\$16,633,630.20</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	<u>7,318</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$2,402.65</u>			Rating	AA2			
Per Capita Net Debt	<u>\$2,272.97</u>			Year of Last Rating	2016			
3 Yr. Average Property Valuation		<u>\$1,217,008,156.00</u>		<b>Mark "X" if Municipality has no bond rating</b>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.37%</u>						

### 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	Borough of Garwood	Public Works Director		1/1/2019	12/31/2019	\$43,297.00
Receiving	Union County	Police Dispatch		1/1/2019	1/31/2019	\$87,000.00
Receiving	Township of Westfield	Gas/Deisel		5/1/2019	1/31/2019	\$45,693.44
Receiving	Township of Union	QPA Direction		1/1/2019	12/31/2019	\$7,140.00
Receiving	PMUA	Curbside Recycling Collection		1/1/2019	12/31/2019	\$127,703.40

