



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
GERALD	W.	TAMBURRO	12/31/2019	gtamburro@monroetwp.com

Chief Administrative Officer

ALAN	M	WEINBERG		aweinberg@monroetwp.com
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Chief Financial Officer

GEORGE	J	LANG		glang@monroetwp.com
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Municipal Clerk

PATRICIA		REID		preid@monroetwp.com
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Registered Municipal Accountant

ANDREW		HODULIK		agh@hm-pa.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
STEPHEN		DALINA	12/31/2019	sdalina@monroetwp.com
ELIZABETH		SCHNEIDER	12/31/2017	eschneider@monroetwp.com
MIRIAM		COHEN	12/31/2017	mcohen@monroetwp.com
BLAISE		DIPIERRO	12/31/2017	bddipierro@monroetwp.com
MICHAEL		LEIBOWITZ	12/31/2017	mleibowitz@monroetwp.com

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-Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	44.03%	\$2,685,575.00	\$6,100,000.00	\$8,785,575.00	\$7,400,000.00		\$1,385,575.00					
08	Local Revenue	-2.07%	(\$388,248.70)	\$18,722,307.70	\$18,334,059.00	\$1,444,059.00		\$16,890,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,263,503.00	\$2,263,503.00	\$2,263,503.00							
08	Uniform Construction Code Fees	-6.02%	(\$121,774.00)	\$2,021,774.00	\$1,900,000.00	\$1,900,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	83.93%	\$24,641.00	\$29,359.00	\$54,000.00	\$54,000.00							
08	Additional Revenue Offset by Appropriations	-8.45%	(\$223,956.92)	\$2,649,956.92	\$2,426,000.00	\$2,426,000.00							
10	Public and Private Revenue	-40.18%	(\$101,305.20)	\$252,154.62	\$150,849.42	\$150,849.42							
08	Other Special Items	-30.24%	(\$975,058.00)	\$3,224,000.00	\$2,248,942.00	\$2,248,942.00							
15	Receipts from Delinquent Taxes	6.43%	\$78,595.00	\$1,221,405.00	\$1,300,000.00	\$1,300,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-11.91%	(\$4,617,081.52)	\$38,770,252.23	\$34,153,170.71	\$34,153,170.71							
07	Minimum Library Tax	6.75%	\$178,075.22	\$2,637,268.31	\$2,815,343.53	\$2,815,343.53							
54	Open Space Levy Tax	-1.02%	(\$11,573.67)	\$1,131,641.67	\$1,120,068.00		\$1,120,068.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.39%	(\$3,472,111.79)	\$79,023,622.45	\$75,551,510.66	\$56,155,867.66	\$1,120,068.00	\$18,275,575.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Water-Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	46.00	20.00	1.64%	\$70,980.00	\$4,326,043.00	\$4,397,023.00	\$4,397,023.00							
21	Land-Use Administration	4.00	1.00	-1.53%	(\$13,572.00)	\$886,632.00	\$873,060.00	\$873,060.00							
22	Uniform Construction Code	13.00	2.00	7.81%	\$84,993.00	\$1,088,167.00	\$1,173,160.00	\$1,173,160.00							
23	Insurance			2.09%	\$137,830.55	\$6,608,841.45	\$6,746,672.00	\$6,746,672.00							
25	Public Safety	104.00	2.00	6.01%	\$635,881.67	\$10,579,845.33	\$11,215,727.00	\$11,215,727.00							
26	Public Works	41.00	11.00	1.15%	\$45,276.13	\$3,950,116.29	\$3,995,392.42	\$3,859,043.00	\$136,349.42						
27	Health and Human Services	1.00	1.00	-0.21%	(\$6,829.00)	\$3,274,070.00	\$3,267,241.00	\$3,251,241.00	\$16,000.00						
28	Parks and Recreation	12.00	9.00	0.77%	\$13,316.00	\$1,736,204.00	\$1,749,520.00	\$1,745,520.00	\$4,000.00						
29	Education (including Library)	20.00	31.00	0.18%	\$6,322.00	\$3,513,100.00	\$3,519,422.00	\$3,519,422.00							
30	Unclassified	41.00	3.00	13.42%	\$1,712,188.00	\$12,755,817.00	\$14,468,005.00			\$14,468,005.00					
31	Utilities and Bulk Purchases			-8.97%	(\$161,878.00)	\$1,805,000.00	\$1,643,122.00	\$1,643,122.00							
32	Landfill / Solid Waste Disposal			0.93%	\$9,444.00	\$1,010,556.00	\$1,020,000.00	\$1,020,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			6.73%	\$327,106.00	\$4,860,449.00	\$5,187,555.00	\$4,587,555.00		\$600,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			2.92%	\$26,041.00	\$892,466.00	\$918,507.00	\$918,507.00							
43	Court and Public Defender	4.00	4.00	2.13%	\$10,042.00	\$471,716.00	\$481,758.00	\$481,758.00							
44	Capital			72.92%	\$580,129.00	\$795,611.00	\$1,375,740.00	\$300,000.00	\$775,740.00	\$300,000.00					
45	Debt			35.18%	\$2,524,318.44	\$7,175,129.56	\$9,699,448.00	\$6,447,550.00	\$344,328.00	\$2,907,570.00					
46	Deferred Charges			280.32%	\$47,804.75	\$17,053.49	\$64,858.24	\$64,858.24							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			4.17%	\$150,000.00	\$3,600,000.00	\$3,750,000.00	\$3,750,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	286.00	84.00	8.94%	\$6,199,393.54	\$69,346,817.12	\$75,546,210.66	\$55,994,218.24	\$156,349.42	\$1,120,068.00	\$18,275,575.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,939	\$197,654,600.00	2.65%	15A Public Schools	15	\$100,673,600.00	32.00%
2 Residential	19,805	\$6,162,460,000.00	82.53%	15B Other Schools	1	\$456,800.00	0.15%
3A/3B Farm	442	\$71,170,700.00	0.95%	15C Public Property	871	\$121,851,500.00	38.73%
4A Commercial	181	\$549,722,800.00	7.36%	15D Church and Charities	30	\$13,949,100.00	4.43%
4B Industrial	54	\$441,727,800.00	5.92%	15E Cemeteries & Graveyards	4	\$690,200.00	0.22%
4C Apartments	5	\$36,224,800.00	0.49%	15F Other Exempt	227	\$77,015,900.00	24.48%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$8,160,744.00	0.11%				
Total	22,426	\$7,467,121,444.00	100.00%	Total	1,148	\$314,637,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
86.41%				4.21%			
Equalized Valuation, Taxable Properties							
\$8,641,501,497.51							
Total # of property tax appeals filed in 2016							
				County Tax Board			
				188.00			
				State Tax Court			
				71.00			
Number of 2016 County Tax Board decisions appealed to Tax Court							
				26.00			
Number of pending property tax appeals in State Tax Court							
				230.00			
Amount paid out by municipality for tax appeals in 2016							
				\$2,002,432.30			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 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	6.00	67,132.57	\$60,500.00	\$0.00	\$1,035.48	\$968.84	\$4,628.25
Supervisory Staff (Department Heads & Managers)	18.00	1.00	2,846,026.68	\$2,092,928.48	\$49,323.15	\$276,759.38	\$263,133.42	\$163,882.25
Police Officers (Including Superior Officers)	60.00	0.00	10,677,413.50	\$6,260,065.00	\$1,199,568.00	\$1,795,238.65	\$884,392.43	\$538,149.42
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	163.00	42.00	17,530,386.89	\$10,808,785.72	\$1,516,354.45	\$1,384,789.29	\$2,927,957.47	\$892,499.96
All Other Non-Union Employees not listed above	45.00	29.00	7,607,850.94	\$5,659,764.99	\$204,738.25	\$505,488.00	\$796,110.20	\$441,749.50
Totals	286.00	78.00	38,728,810.58	\$24,882,044.19	\$2,969,983.85	\$3,963,310.80	\$4,872,562.36	\$2,040,909.38

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	66.00	\$13,330.92	\$879,840.72	68.00	\$12,458.76	\$847,195.68
Parent & Child	21.00	\$24,246.12	\$509,168.52	22.00	\$22,659.96	\$498,519.12
Employee & Spouse (or Partner)	37.00	\$27,177.00	\$1,005,549.00	34.00	\$25,399.08	\$863,568.72
Family	87.00	\$39,374.64	\$3,425,593.68	87.00	\$36,798.72	\$3,201,488.64
Employee Cost Sharing Contribution (enter as negative -)			(\$982,000.00)			(\$697,000.00)
Subtotal	211.00		\$4,838,151.92	211.00		\$4,713,772.16
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0		\$0.00
Parent & Child	0	\$0.00	\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0		\$0.00
Family	0	\$0.00	\$0.00	0		\$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	23	\$13,330.92	\$306,611.16	21	\$12,003.00	\$252,063.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	38	\$22,374.84	\$850,243.92	34	\$24,978.00	\$849,252.00
Family	17	\$39,374.64	\$669,368.88	13	\$38,917.00	\$505,921.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	78.00		\$1,826,223.96	68.00		\$1,607,236.00
GRAND TOTAL	289.00		\$6,664,375.88	279.00		\$6,321,008.16

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

	Gross	Deductions	Net	Current Year	2018	2019	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$127,740,000.00	\$127,740,000.00	\$0.00	Utility Fund - Principal	\$1,538,970.00	\$1,448,970.00	\$1,498,970.00	\$31,347,405.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$1,299,456.00	\$1,141,075.00	\$1,096,225.00	\$10,438,350.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water-Sewer	\$54,554,830.04	\$54,554,830.04	\$0.00	Bond Anticipation Notes - Interest	\$331,078.00			
0			\$0.00	Bonds - Principal	\$5,274,959.00	\$5,395,268.00	\$5,275,974.00	\$38,500,832.00
0			\$0.00	Bonds - Interest	\$1,523,105.00	\$1,307,525.00	\$1,179,225.00	\$6,389,038.00
0			\$0.00	Loans & Other Debt - Principal	\$83,145.00	\$78,706.00	\$65,905.00	\$136,100.00
0			\$0.00	Loans & Other Debt - Interest	\$11,003.00	\$8,630.00	\$6,159.00	\$7,926.00
0			\$0.00					
0			\$0.00	Total	\$10,061,716.00	\$9,380,174.00	\$9,122,458.00	\$86,819,651.00
<u>Municipal Purposes</u>								
Debt Authorized	\$12,551,714.75	\$4,179,223.00	\$8,372,491.75	Total Principal	\$6,897,074.00	\$6,922,944.00	\$6,840,849.00	\$69,984,337.00
Notes Outstanding	\$16,600,000.00	\$4,592,000.00	\$12,008,000.00	Total Interest	\$3,164,642.00	\$2,457,230.00	\$2,281,609.00	\$16,835,314.00
Bonds Outstanding	\$54,447,031.33	\$9,441,946.00	\$45,005,085.33	% of Total Current Year Budget	13.32%			
Loans and Other Debt	\$125,883.23		\$125,883.23					
Total (Current Year)	\$266,019,459.35	\$200,507,999.04	\$65,511,460.31	Description	Debt Not Listed Above			
Population (2010 census)	39,132			Total Guarantees - Governmental				
Per Capita Gross Debt	\$6,798.00			Total Guarantees - Other				
Per Capita Net Debt	\$1,674.11			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$7,846,485,108.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.83%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating		AA+		
				Year of Last Rating		2015		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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