



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 1613_fbi_2015.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
Daniel		Mahler	12/31/2018	mahler@wanaqueborough.com

Chief Administrative Officer

Thomas	F	Carroll		carroll@wanaqueborough.com
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Chief Financial Officer

Maryann		Brindisi		brindisi@wanaqueborough.com
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Municipal Clerk

Katherine	J	Falone		falone@wanaqueborough.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas		Balunis	12/31/2015	balunis@wanaqueborough.com
Dominick		Cortellessa	12/31/2016	domc@wanaqueborough.com
Edward		Leonard	12/31/2016	leonard@wanaqueborough.com
Donald		Pasquariello	12/31/2017	Donp@wanaqueborough.com
Robert		Pettet	12/31/2017	pettet@wanaqueborough.com
Eric		Willse	12/31/2015	willse@wanaqueborough.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 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	0.828	\$9,313,171.35	23.48%	\$2,052.55	Municipal Purpose Tax	ESTIMATED	\$9,472,675.71
Municipal Library	0.038	\$426,463.00	1.08%	\$93.95	Municipal Library	ACTUAL	\$419,347.00
Municipal Open Space	0.010	\$112,531.00	0.28%	\$24.79	Municipal Open Space	ACTUAL	\$112,119.00
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	1.209	\$13,600,242.00	34.29%	\$2,996.03	Local School District	ACTUAL	\$13,919,890.00
Regional School District	0.631	\$7,102,516.00	17.91%	\$1,564.70	Regional School District	ACTUAL	\$6,995,178.00
County Purposes	0.798	\$8,976,959.10	22.63%	\$1,977.69	County Purposes	ESTIMATED	\$9,156,498.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.012	\$128,932.63	0.33%	\$28.51	County Open Space	ESTIMATED	\$145,754.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	3.525	\$39,660,815.08	100.00%	\$8,738.23	Total ESTIMATED amount to be raised by taxes		\$40,221,461.71
Total Taxable Valuation as of October 1, 2014 <u>\$1,125,319,500.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,886,486.86</u>		
Current Year Average Residential Assessment <u>\$247,893.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>11,975,563.57</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$30,329,439.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$39,418,515.71</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$847,601.77</u>		
0.828	0.845	2.05%			Total Amount to be Raised by Taxes <u>\$40,266,117.48</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.90%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,313,171.35	\$9,472,675.71	1.71%	\$159,504.36		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2014 <u>39,360,423.69</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2014 <u>39,821,180.55</u>		
\$2,052.55	\$2,094.70	2.05%	\$42.14		% of Taxes Collected, CY 2014 <u>98.84%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2014 <u>\$417,347.19</u>		

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
								WATER	SEWER				
08	Surplus	-6.13%	(\$63,479.47)	\$1,036,040.00	\$972,560.53	\$700,000.00		\$197,160.53	\$75,400.00				
08	Local Revenue	-0.43%	(\$25,948.56)	\$6,072,019.70	\$6,046,071.14	\$316,400.00		\$1,649,500.00	\$4,080,171.14				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$906,743.00	\$906,743.00	\$906,743.00							
08	Uniform Construction Code Fees	-3.92%	(\$3,387.00)	\$86,387.00	\$83,000.00	\$83,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.01%	\$18.48	\$259,981.52	\$260,000.00	\$80,000.00		\$180,000.00					
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-39.23%	(\$61,735.21)	\$157,366.33	\$95,631.12	\$39,963.86		\$55,667.26					
08	Other Special Items	-21.01%	(\$95,857.31)	\$456,237.31	\$360,380.00	\$360,380.00							
15	Receipts from Delinquent Taxes	-0.60%	(\$2,433.48)	\$402,433.48	\$400,000.00	\$400,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.19%	\$203,614.36	\$9,313,171.35	\$9,516,785.71	\$9,516,785.71							
07	Minimum Library Tax	-1.67%	(\$7,116.00)	\$426,463.00	\$419,347.00	\$419,347.00							
54	Open Space Levy Tax	-0.37%	(\$412.00)	\$112,531.00	\$112,119.00		\$112,119.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-0.30%	(\$56,736.19)	\$19,229,373.69	\$19,172,637.50	\$12,822,619.57	\$112,119.00	\$2,082,327.79	\$4,155,571.14	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	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	
						WATER	SEWER					
20	General Government	\$796,375.00	\$836,675.00	\$836,675.00								
21	Land-Use Administration	\$24,650.00	\$24,700.00	\$24,700.00								
22	Uniform Construction Code	\$176,050.00	\$158,975.00	\$158,975.00								
23	Insurance	\$1,728,485.00	\$1,658,701.00	\$1,658,701.00								
25	Public Safety	\$3,665,575.00	\$3,696,760.00	\$3,696,760.00								
26	Public Works	\$5,374,445.00	\$5,557,800.00	\$812,800.00		\$1,375,000.00	\$3,370,000.00					
27	Health and Human Services	\$193,600.00	\$202,600.00	\$202,600.00								
28	Parks and Recreation	\$60,225.00	\$59,340.00	\$59,340.00								
29	Education (including Library)	\$426,463.00	\$419,347.00	\$419,347.00								
30	Unclassified	\$211,500.00	\$61,500.00	\$61,500.00								
31	Utilities and Bulk Purchases	\$220,900.00	\$183,000.00	\$183,000.00								
32	Landfill / Solid Waste Disposal	\$901,000.00	\$896,000.00	\$896,000.00								
35	Contingency	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	\$1,053,030.00	\$1,120,087.00	\$1,032,011.00		\$88,076.00						
37	Judgements	\$0.00	\$0.00	\$0.00								
42	Shared Services	\$210,000.00	\$210,000.00	\$30,000.00			\$180,000.00					
43	Court and Public Defender	\$117,250.00	\$161,550.00	\$161,550.00								
44	Capital	\$419,000.00	\$250,000.00	\$200,000.00		\$50,000.00	\$0.00					
45	Debt	\$2,567,645.00	\$2,675,640.53	\$1,295,138.00		\$533,677.53	\$846,825.00					
46	Deferred Charges	\$574,190.29	\$205,492.71	\$205,492.71								
48	Debt - Type I School District	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	\$817,056.00	\$847,056.00	\$847,056.00								
55	Surplus General Budget		\$0.00									
Total		\$19,537,439.29	\$19,225,224.24	\$12,781,645.71	\$0.00	\$0.00	\$2,046,753.53	\$4,396,825.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	226	\$36,099,300.00	3.22%	15A Public Schools	6	\$38,714,300.00	8.12%
2 Residential	3,938	\$976,794,800.00	87.12%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	3	\$132,400.00	0.01%	15C Public Property	132	\$416,208,700.00	87.31%
4A Commercial	105	\$86,193,800.00	7.69%	15D Church and Charities	18	\$11,368,100.00	2.38%
4B Industrial	18	\$19,791,700.00	1.77%	15E Cemeteries & Graveyards	4	\$115,300.00	0.02%
4C Apartments	3	\$2,178,100.00	0.19%	15F Other Exempt	25	\$10,305,100.00	2.16%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,293	\$1,121,190,100.00	100.00%	Total	185	\$476,711,500.00	100.00%
Average Ratio (%), Assessed to True Value		89.45%		Percentage of Exempt vs. Non-Exempt Properties		4.13%	
Equalized Valuation, Taxable Properties		\$1,253,426,607.04					
Total # of property tax appeals filed in 2014		County Tax Board				118.00	
		State Tax Court				2.00	
Number of 2014 County Tax Board decisions appealed to Tax Court						11.00	
Number of pending property tax appeals in State Tax Court						23.00	
Amount paid out by municipality for tax appeals in 2014						\$66,192.45	

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 2014 Total Tax Rate
G Commercial/Industrial Exemption	1	\$227,893.00	\$4,379,600.00	\$154,380.90
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	1	227,893.00	4,379,600.00	154,380.90

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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate
Haskell Towne Center	Comm./Indust.	\$17,814.00	\$7,379,600.00	\$154,380.00															
Total Long Term Exemptions - Column Total		17,814.00	7,379,600.00	154,380.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	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	x														Total Long Term Exemptions - GRAND TOTAL		\$17,814.00	\$7,379,600.00	\$154,380.00

**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		7.00	48,223.00	\$39,000.00	\$0.00	\$6,240.00	\$0.00	\$2,983.00
Supervisory Staff (Department Heads & Managers)	6.00		824,350.00	\$612,336.00	\$0.00	\$97,973.00	\$67,198.00	\$46,843.00
Police Officers (Including Superior Officers)	25.00		3,955,986.00	\$2,572,118.00	\$200,000.00	\$668,750.00	\$515,118.00	\$0.00
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	22.00	1.00	1,537,837.00	\$923,146.00	\$70,000.00	\$147,703.00	\$326,368.00	\$70,620.00
All Other Non-Union Employees not listed above	1.00	12.00	154,375.00	\$125,000.00	\$0.00	\$20,000.00	\$0.00	\$9,375.00
Totals	54.00	20.00	6,520,771.00	\$4,271,600.00	\$270,000.00	\$940,666.00	\$908,684.00	\$129,821.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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
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	48,223.00	\$39,000.00	\$0.00	\$6,240.00	\$0.00	\$2,983.00
Supervisory Staff (Department Heads & Managers)	6.00		824,350.00	\$612,336.00	\$0.00	\$97,973.00	\$67,198.00	\$46,843.00
Police Officers (Including Superior Officers)	25.00		3,955,986.00	\$2,572,118.00	\$200,000.00	\$668,750.00	\$515,118.00	\$0.00
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	22.00	1.00	1,537,837.00	\$923,146.00	\$70,000.00	\$147,703.00	\$326,368.00	\$70,620.00
All Other Non-Union Employees not listed above	1.00	12.00	154,375.00	\$125,000.00	\$0.00	\$20,000.00	\$0.00	\$9,375.00
Totals	54.00	20.00	6,520,771.00	\$4,271,600.00	\$270,000.00	\$940,666.00	\$908,684.00	\$129,821.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	7.00	\$11,451.00	\$80,157.00
Parent & Child	6.00	\$19,352.00	\$116,112.00
Employee & Spouse (or Partner)	7.00	\$22,902.00	\$160,314.00
Family	21.00	\$30,803.00	\$646,863.00
Employee Cost Sharing Contribution (enter as negative -)			(\$141,900.00)
Subtotal	41.00	\$84,508.00	\$861,546.00
Elected Officials - Health Benefits - Annual Cost			
Single Coverage	0		\$0.00
Parent & Child	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00
Family	0		\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
Retirees - Health Benefits - Annual Cost			
Single Coverage	1	\$13,630.00	\$13,630.00
Parent & Child	1	\$9,789.00	\$9,789.00
Employee & Spouse (or Partner)	2	\$31,867.00	\$63,734.00
Family	6	\$36,251.00	\$217,506.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	10.00	\$91,537.00	\$304,659.00
GRAND TOTAL	51.00	\$176,045.00	\$1,166,205.00

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**

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
Thomas Carroll	64.75	\$39,538.94			X
Tom Norton	66.00	\$50,424.00			X
Katherine Falone	58.67	\$19,188.05		X	
Jeff Brusco	13.50	\$4,448.52		X	
Kathy Gallanthen	28.17	\$8,426.40		X	
MaryAnn Brindisi	53.96	\$16,912.05		X	
Ann Smolen	14.63	\$3,499.47		X	
Mike Reiff	32.57	\$11,908.83		X	
POLICE UNION	917.31	\$441,911.77	X		
BLUE/WHITE COLLAR UNION	561.01	\$108,605.56	X		
NON-UNION	51.95	\$8,636.65		X	
Totals	1862.52	\$713,500.24			
Total Funds Reserved as of end of 2014		\$0.00			
Total Funds Appropriated in 2015		\$0.00			

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

			Current Year	2016	2017	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$13,891,000.00	\$13,891,000.00	\$0.00			
Regional School Debt	\$809,456.53	\$809,456.53	\$0.00			
Utility Fund Debt						
0	\$4,834,260.00	\$4,834,260.00	\$0.00			
0	\$6,592,261.35	\$4,195,684.15	\$2,396,577.20			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$18,752,555.31	\$57,493.81	\$18,695,061.50			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$44,879,533.19	\$23,787,894.49	\$21,091,638.70			
Population (2010 census)	<u>11,116</u>					
Per Capita Gross Debt	<u>\$4,037.38</u>					
Per Capita Net Debt	<u>\$1,897.41</u>					
3 Yr. Average Property Valuation						
Net Debt as % of 3 Year Avg Property Valuation		<u>#DIV/0!</u>				
Utility Fund - Principal			\$965,750.00	\$845,000.00	\$740,000.00	\$9,153,261.00
Utility Fund - Interest			\$253,078.43	\$354,810.00	\$316,922.00	\$4,619,855.00
Bond Anticipation Notes - Principal			\$5,590.00	\$0.00	\$0.00	
Bond Anticipation Notes - Interest			\$123,396.00	\$0.00	\$0.00	
Bonds - Principal			\$733,000.00	\$625,000.00	\$650,000.00	\$12,815,000.00
Bonds - Interest			\$393,465.00	\$501,059.00	\$474,693.00	\$3,946,031.00
Loans & Other Debt - Principal			\$25,000.00			\$177,614.00
Loans & Other Debt - Interest			\$136,674.10			\$29,829.00
Total			\$2,635,953.53	\$2,325,869.00	\$2,181,615.00	\$30,741,590.00
Total Principal			\$1,729,340.00	\$1,470,000.00	\$1,390,000.00	\$22,145,875.00
Total Interest			\$906,613.53	\$855,869.00	\$791,615.00	\$8,595,715.00
% of Total Current Year Budget			13.71%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental			\$39,787.00			
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	A2	AA stable				
Year of Last Rating	2014	2015				
Mark "X" if Municipality has no bond rating				<input type="checkbox"/>		

USER FRIENDLY BUDGET SECTION - Notes

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