



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1613_fba_2017.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	mayor@wanaqueborough.com

Chief Administrative Officer

Thomas		Carroll		carroll@wanaqueborough.com
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Chief Financial Officer

Maryann		Brindisi		brindisi@wanaqueborough.com
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Municipal Clerk

Katherine		Falone		falone@wanaqueborough.com
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Registered Municipal Accountant

Charles		Ferraioli		ferraiol@optimum.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas		Balunis	12/31/2018	balunis@wanaqueborough.com
Dominick		Cortellessa	12/31/2019	domc@wanaqueborough.com
Edward		Leonard	12/31/2019	leonard@wanaqueborough.com
Donald		Pasquariello	12/31/2017	donp@wanaqueborough.com
Robert		Pettet	12/31/2017	pettet@wanaqueborough.com
Eric		Willse	12/31/2018	willse@wanaqueborough.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	0.848	\$9,503,630.02	23.24%	\$2,099.20
Municipal Library	0.037	\$411,914.00	1.01%	\$90.99
Municipal Open Space	0.010	\$112,107.00	0.27%	\$24.76
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.274	\$14,282,718.00	34.93%	\$3,154.82
Regional School District	0.646	\$7,245,034.00	17.72%	\$1,600.31
County Purposes	0.821	\$9,206,796.63	22.52%	\$2,033.63
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$124,555.80	0.30%	\$27.24
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.648	\$40,886,755.45	100.00%	\$9,030.95

Total Taxable Valuation as of	October 1, 2016	<u>\$1,121,074,300.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$247,626.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.848	0.857	0.96%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,503,630.02	\$9,566,986.37	0.67%	\$63,356.35

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,099.20	\$2,120.92	1.03%	\$21.72

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$9,566,986.37
Municipal Library	ACTUAL	\$419,030.00
Municipal Open Space	ACTUAL	\$111,705.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$14,568,372.00
Regional School District	ESTIMATED	\$7,389,934.00
County Purposes	ACTUAL	\$9,120,001.00
County Library		
County Board of Health		
County Open Space	ACTUAL	\$124,555.80
Other County Levies (total)	ESTIMATED	
Total ESTIMATED amount to be raised by taxes		\$41,300,584.17

Revenue Anticipated, Excluding Tax Levy	3,531,259.97
Budget Appropriations, before Reserve for Uncollected Taxes	12,642,111.22
Total Non-Municipal Tax Levy	\$31,314,567.80
Amount to be Raised by Taxes - Before RUT	\$40,425,419.05
Reserve for Uncollected Taxes (RUT)	\$875,581.21
Total Amount to be Raised by Taxes	\$41,301,000.26

% of Tax Collections used to Calculate RUT	<u>97.88%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	10,392,248.66
Total Tax Levy, CY 2016	9,915,544.02
% of Taxes Collected, CY 2016	<u>104.81%</u>
Delinquent Taxes - December 31, 2016	<u>\$553,018.24</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	Utility
								water	sewer				
08	Surplus	8.43%	\$115,676.38	\$1,372,536.33	\$1,488,212.71	\$995,000.00		\$104,896.04	\$388,316.67				
08	Local Revenue	0.08%	\$5,060.22	\$6,324,903.78	\$6,329,964.00	\$324,650.00		\$1,919,314.00	\$4,086,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$906,743.00	\$906,743.00	\$906,743.00							
08	Uniform Construction Code Fees	-34.02%	(\$92,828.00)	\$272,828.00	\$180,000.00	\$180,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-37.84%	(\$30,188.08)	\$79,788.08	\$49,600.00	\$49,600.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-47.75%	(\$41,075.02)	\$86,019.88	\$44,944.86	\$44,944.86							
08	Other Special Items	45.03%	\$195,706.25	\$434,615.86	\$630,322.11	\$630,322.11							
15	Receipts from Delinquent Taxes	-12.41%	(\$56,662.51)	\$456,662.51	\$400,000.00	\$400,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.14%	(\$413,348.29)	\$9,980,334.66	\$9,566,986.37	\$9,566,986.37							
07	Minimum Library Tax	1.73%	\$7,116.00	\$411,914.00	\$419,030.00	\$419,030.00							
54	Open Space Levy Tax	0.00%	\$0.00	\$111,705.00	\$111,705.00		\$111,705.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-1.52%	(\$310,543.05)	\$20,438,051.10	\$20,127,508.05	\$13,517,276.34	\$111,705.00	\$2,024,210.04	\$4,474,316.67	\$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	
	Full-Time	Part-Time								water	sewer					
20	General Government		5.95%	\$358,152.00	\$6,021,153.00	\$6,379,305.00	\$980,100.00		\$111,705.00	\$1,472,500.00	\$3,815,000.00					
21	Land-Use Administration		13.77%	\$3,220.00	\$23,380.00	\$26,600.00	\$26,600.00									
22	Uniform Construction Code		-6.51%	(\$12,011.00)	\$184,375.00	\$172,364.00	\$172,364.00									
23	Insurance		0.54%	\$8,947.46	\$1,658,496.54	\$1,667,444.00	\$1,667,444.00									
25	Public Safety		0.37%	\$14,400.00	\$3,937,725.00	\$3,952,125.00	\$3,952,125.00									
26	Public Works		8.26%	\$138,000.00	\$1,670,450.00	\$1,808,450.00	\$1,808,450.00									
27	Health and Human Services		8.32%	\$16,940.00	\$203,660.00	\$220,600.00	\$220,600.00									
28	Parks and Recreation		8.42%	\$4,200.00	\$49,890.00	\$54,090.00	\$54,090.00									
29	Education (including Library)		0.00%	\$0.00	\$419,030.00	\$419,030.00	\$419,030.00									
30	Unclassified		869.57%	\$100,000.00	\$11,500.00	\$111,500.00	\$111,500.00									
31	Utilities and Bulk Purchases		8.77%	\$12,400.00	\$141,400.00	\$153,800.00	\$153,800.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		1.69%	\$20,296.00	\$1,201,996.00	\$1,222,292.00	\$1,118,391.00			\$103,901.00						
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		0.00%	\$0.00	\$39,600.00	\$39,600.00	\$39,600.00									
43	Court and Public Defender		4.97%	\$8,745.00	\$176,055.00	\$184,800.00	\$184,800.00									
44	Capital		40.00%	\$100,000.00	\$250,000.00	\$350,000.00	\$300,000.00			\$50,000.00						
45	Debt		-5.81%	(\$137,010.41)	\$2,356,358.48	\$2,219,348.07	\$1,162,222.36			\$397,809.04	\$659,316.67					
46	Deferred Charges		33.94%	\$56,000.00	\$165,000.00	\$221,000.00	\$221,000.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		2.36%	\$20,165.12	\$855,000.00	\$875,165.12	\$875,165.12									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	3.68%	\$712,444.17	\$19,365,069.02	\$20,077,513.19	\$13,467,281.48	\$0.00	\$111,705.00	\$2,024,210.04	\$4,474,316.67	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	225	\$33,925,800.00	3.04%
2 Residential	4,313	\$988,682,600.00	88.51%
3A/3B Farm	5	\$813,000.00	0.07%
4A Commercial	104	\$72,102,400.00	6.45%
4B Industrial	18	\$19,349,700.00	1.73%
4C Apartments	3	\$2,178,100.00	0.19%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,668	\$1,117,051,600.00	100.00%

Average Ratio (%), Assessed to True Value	1250292726.00%
Equalized Valuation, Taxable Properties	\$89.34

Total # of property tax appeals filed in 2016	County Tax Board	46.00
	State Tax Court	8.00
Number of 2016 County Tax Board decisions appealed to Tax Court		18.00
Number of pending property tax appeals in State Tax Court		18.00

Amount paid out by municipality for tax appeals in 2016	\$180,000.00
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$38,714,300.00	8.10%
15B Other Schools	0		0.00%
15C Public Property	133	\$416,284,500.00	87.10%
15D Church and Charities	19	\$12,138,100.00	2.54%
15E Cemeteries & Graveyards	4	\$115,300.00	0.02%
15F Other Exempt	27	\$10,679,800.00	2.23%

Total	189	\$477,932,000.00	100.00%
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Percentage of Exempt vs.
Non-Exempt Properties 42.79%

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 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	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	3.00	989,611.00	\$714,900.00	\$0.00	\$114,384.00	\$105,637.00	\$54,690.00
Police Officers (Including Superior Officers)	25.00	0.00	4,227,538.00	\$2,750,000.00	\$295,000.00	\$715,000.00	\$467,538.00	\$0.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	22.00	0.00	1,811,433.00	\$1,128,500.00	\$60,000.00	\$249,852.00	\$286,751.00	\$86,330.00
All Other Non-Union Employees not listed above	2.00	27.00	496,395.00	\$371,500.00	\$0.00	\$68,468.00	\$28,007.00	\$28,420.00
Totals	55.00	37.00	7,573,200.00	\$5,003,900.00	\$355,000.00	\$1,153,944.00	\$887,933.00	\$172,423.00

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	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	7.00	\$11,407.00	\$79,849.00	7.00	\$11,412.00	\$79,884.00
Parent & Child	2.00	\$20,412.00	\$40,824.00	3.00	\$20,436.00	\$61,308.00
Employee & Spouse (or Partner)	7.00	\$22,812.00	\$159,684.00	7.00	\$21,924.00	\$153,468.00
Family	22.00	\$31,824.00	\$700,128.00	18.00	\$31,848.00	\$573,264.00
Employee Cost Sharing Contribution (enter as negative -)			(\$208,000.00)			
Subtotal	38.00		\$772,485.00	35.00		\$867,924.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$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	0		\$0.00	0		\$0.00
Parent & Child	1	\$25,224.00	\$25,224.00	1	\$24,288.00	\$24,288.00
Employee & Spouse (or Partner)	4	\$34,788.00	\$139,152.00	3	\$32,028.00	\$96,084.00
Family	4	\$39,576.00	\$158,304.00	5	\$36,432.00	\$182,160.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	9.00		\$322,680.00	9.00		\$302,532.00
GRAND TOTAL	47.00		\$1,095,165.00	44.00		\$1,170,456.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt		Net Debt	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets	
		Deductions						
Local School Debt	\$12,395,000.00	\$12,395,000.00	\$0.00	Utility Fund - Principal	\$845,000.00	\$870,000.00	\$915,000.00	\$6,833,261.35
Regional School Debt	\$569,930.61	\$569,930.61	\$0.00	Utility Fund - Interest	\$351,004.33	\$291,366.35	\$257,800.85	\$3,944,588.23
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
0	\$5,171,000.00	\$5,171,000.00	\$0.00	Bond Anticipation Notes - Interest	\$0.00			
0	\$5,227,261.35	\$5,227,261.35	\$0.00	Bonds - Principal	\$650,000.00	\$750,000.00	\$770,000.00	\$13,395,000.00
0			\$0.00	Bonds - Interest	\$498,838.88	\$460,225.00	\$433,362.50	\$3,148,381.25
0			\$0.00	Loans & Other Debt - Principal	\$9,980.35	\$10,078.95	\$10,281.53	\$147,373.18
0			\$0.00	Loans & Other Debt - Interest	\$3,503.21	\$3,304.53	\$3,101.95	\$19,920.25
0			\$0.00					
0			\$0.00	Total	\$2,358,326.77	\$2,384,974.83	\$2,389,546.83	\$27,488,524.26
<u>Municipal Purposes</u>				Total Principal	\$1,504,980.35	\$1,630,078.95	\$1,695,281.53	\$20,375,634.53
Debt Authorized	\$4,767,349.98		\$4,767,349.98	Total Interest	\$853,346.42	\$754,895.88	\$694,265.30	\$7,112,889.73
Notes Outstanding			\$0.00	% of Total Current Year Budget	11.75%			
Bonds Outstanding	\$16,296,000.00	\$55,653.53	\$16,240,346.47					
Loans and Other Debt	\$177,614.01		\$177,614.01					
Total (Current Year)	\$44,604,155.95	\$23,418,845.49	\$21,185,310.46	<u>Description</u>	<u>Debt Not Listed Above</u>			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	11,116			<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$4,012.61			Rating	A1	AA/stable		
Per Capita Net Debt	\$1,905.84			Year of Last Rating	2017	2015		
3 Yr. Average Property Valuation		\$1,250,292,726.00						
Net Debt as % of 3 Year Avg Property Valuation		1.69%		Mark "X" if Municipality has no bond rating				

