



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1613\_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
Daniel		Mahler	12/31/2018	mayor@wanaqueborough.com

**Chief Administrative Officer**

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**Chief Financial Officer**

Mary Ann		Brindisi		<a href="mailto:brindisi@wanaqueborough.com">brindisi@wanaqueborough.com</a>
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**Municipal Clerk**

Katherine	J	Falone		falone@wanaqueborough.com
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**Registered Municipal Accountant**

James		Cerullo		jimmycer@optonline.net
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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	12/31/2020	donp@wanaqueborough.com
Robert		Pettet	12/31/2020	pettet@wanaqueborough.com
Eric		Willse	12/31/2018	willse@wanaqueborough.com



## 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	0.856	\$9,566,987.37	22.91%	\$0.00	Municipal Purpose Tax	ESTIMATED	\$9,757,887.70
Municipal Library	0.038	\$419,030.00	1.00%	\$0.00	Municipal Library	ACTUAL	\$427,547.00
Municipal Open Space	0.010	\$111,705.00	0.27%	\$0.00	Municipal Open Space	ACTUAL	\$111,903.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00
Local School District		\$14,738,068.00	35.29%	\$0.00	Local School District	ESTIMATED	\$15,032,829.36
Regional School District		\$7,651,101.00	18.32%	\$0.00	Regional School District	ESTIMATED	\$7,804,123.02
County Purposes		\$9,153,488.61	21.92%	\$0.00	County Purposes	ESTIMATED	\$9,336,558.38
County Library		\$0.00	0.00%	\$0.00	County Library	ESTIMATED	\$0.00
County Board of Health		\$0.00	0.00%	\$0.00	County Board of Health		\$0.00
County Open Space		\$126,242.29	0.30%	\$0.00	County Open Space	ESTIMATED	\$128,767.14
Other County Levies (total)		\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00
<b>Total (Calendar Year 2017 Budget)</b>	<b>0.904</b>	<b>\$41,766,622.27</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$42,599,615.60</b>
Total Taxable Valuation as of October 1, 2017 <span style="float: right;"><u>\$1,119,326.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>3,584,441.22</u></span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$992,489,900.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>12,881,264.35</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$32,414,180.90</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$41,711,004.03</u></span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$907,780.10</u></span>		
0.856		-100.00%			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$42,618,784.13</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>97.87%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,566,987.37	\$9,757,887.70	2.00%	\$190,900.33				
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b>Tax Collections - ACTUAL as of Prior Year</b>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2017		
\$0.00	\$0.00	#DIV/0!	\$0.00		Total Tax Levy, CY 2017		
					% of Taxes Collected, CY 2017 <span style="float: right;"><u>0.00%</u></span>		
					Delinquent Taxes - December 31, 2017		

**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	-0.02%	(\$362.71)	\$1,488,212.71	\$1,487,850.00	\$955,000.00		\$132,850.00	\$400,000.00				
08	Local Revenue	-2.24%	(\$137,099.05)	\$6,127,749.05	\$5,990,650.00	\$338,500.00		\$1,717,150.00	\$3,935,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$906,743.00	\$906,743.00	\$906,743.00							
08	Uniform Construction Code Fees	-34.89%	(\$88,403.00)	\$253,403.00	\$165,000.00	\$165,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-25.52%	(\$47,312.80)	\$185,412.80	\$138,100.00	\$8,100.00		\$130,000.00					
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	33.12%	\$71,879.64	\$217,019.58	\$288,899.22	\$288,899.22							
08	Other Special Items	-12.97%	(\$121,768.68)	\$938,817.68	\$817,049.00	\$552,199.00		\$24,850.00	\$240,000.00				
15	Receipts from Delinquent Taxes	-3.84%	(\$14,782.43)	\$384,782.43	\$370,000.00	\$370,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	2.00%	\$190,901.33	\$9,566,986.37	\$9,757,887.70	\$9,757,887.70							
07	Minimum Library Tax	2.03%	\$8,517.00	\$419,030.00	\$427,547.00	\$427,547.00							
54	Open Space Levy Tax	0.20%	\$228.00	\$111,705.00	\$111,933.00	\$0.00	\$111,933.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>-0.67%</b>	<b>(\$138,202.70)</b>	<b>\$20,599,861.62</b>	<b>\$20,461,658.92</b>	<b>\$13,769,875.92</b>	<b>\$111,933.00</b>	<b>\$2,004,850.00</b>	<b>\$4,575,000.00</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 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government		1.55%	\$14,666.77	\$944,196.23	\$958,863.00	\$958,863.00								
21	Land-Use Administration		-8.06%	(\$2,180.00)	\$27,050.00	\$24,870.00	\$24,870.00								
22	Uniform Construction Code		2.06%	\$3,164.00	\$153,764.00	\$156,928.00	\$156,928.00								
23	Insurance		-3.41%	(\$56,819.00)	\$1,665,444.00	\$1,608,625.00	\$1,608,625.00								
25	Public Safety		12.39%	\$485,765.81	\$3,919,625.00	\$4,405,390.81	\$4,316,491.59	\$88,899.22							
26	Public Works		-7.68%	(\$138,950.00)	\$1,809,450.00	\$1,670,500.00	\$1,670,500.00								
27	Health and Human Services		-3.95%	(\$8,549.00)	\$216,700.00	\$208,151.00	\$208,151.00								
28	Parks and Recreation		0.45%	\$256.00	\$56,490.00	\$56,746.00	\$56,746.00								
29	Education (including Library)		2.03%	\$8,517.00	\$419,030.00	\$427,547.00	\$427,547.00								
30	Unclassified		272.09%	\$58,500.00	\$21,500.00	\$80,000.00	\$80,000.00								
31	Utilities and Bulk Purchases		3.77%	\$5,600.00	\$148,700.00	\$154,300.00	\$154,300.00								
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		7.67%	\$85,738.42	\$1,118,391.00	\$1,204,129.42	\$1,204,129.42								
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		-5.81%	(\$500.00)	\$8,600.00	\$8,100.00	\$8,100.00								
43	Court and Public Defender		-5.42%	(\$10,135.00)	\$187,000.00	\$176,865.00	\$176,865.00								
44	Capital		21.67%	\$65,000.00	\$300,000.00	\$365,000.00	\$165,000.00	\$200,000.00							
45	Debt		15.75%	\$183,026.76	\$1,162,222.36	\$1,345,249.12	\$1,345,249.12								
46	Deferred Charges		-86.43%	(\$191,000.00)	\$221,000.00	\$30,000.00	\$30,000.00								
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		1.54%	\$13,446.45	\$875,165.12	\$888,611.57	\$888,611.57								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	<b>Total</b>	0.00	0.00	3.89%	\$515,548.21	\$13,254,327.71	\$13,769,875.92	\$13,480,976.70	\$288,899.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	222	\$32,301,800.00	2.89%	15A Public Schools		\$38,714,300.00	8.09%
2 Residential	4,318	\$992,489,900.00	88.67%	15B Other Schools		\$0.00	0.00%
3A/3B Farm	5	\$813,000.00	0.07%	15C Public Property		\$416,284,000.00	86.97%
4A Commercial	105	\$70,933,700.00	6.34%	15D Church and Charities		\$12,138,100.00	2.54%
4B Industrial	18	\$19,349,700.00	1.73%	15E Cemeteries & Graveyards		\$115,300.00	0.02%
4C Apartments	4	\$3,438,100.00	0.31%	15F Other Exempt		\$11,414,600.00	2.38%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
<b>Total</b>	<b>4,672</b>	<b>\$1,119,326,200.00</b>	<b>100.00%</b>	<b>Total</b>	<b>0</b>	<b>\$478,666,300.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				87.09%			
<b>Equalized Valuation, Taxable Properties</b>				\$1,285,252,267.77			
<b>Total # of property tax appeals filed in 2017</b>				County Tax Board			
				State Tax Court			
<b>Number of 2017 County Tax Board decisions appealed to Tax Court</b>							
<b>Number of pending property tax appeals in State Tax Court</b>							
<b>Amount paid out by municipality for tax appeals in 2017</b>							
				Percentage of Exempt vs. Non-Exempt Properties 42.76%			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# 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				
<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  
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	48,751.00	\$39,000.00		\$1,950.00	\$0.00	\$7,801.00
Supervisory Staff (Department Heads & Managers)	10.00	2.00	1,529,147.00	\$926,987.00	\$0.00	\$68,040.00	\$348,723.00	\$185,397.00
Police Officers (Including Superior Officers)	26.00		4,754,600.00	\$3,092,020.00	\$300,000.00	\$309,201.00	\$434,975.00	\$618,404.00
Fire Fighters (Including Superior Officers)		6.00	49,068.00	\$39,973.00	\$0.00	\$1,100.00	\$0.00	\$7,995.00
All Other Union Employees not listed above	17.00		1,374,922.00	\$828,338.00	\$60,000.00	\$60,800.00	\$260,117.00	\$165,667.00
All Other Non-Union Employees not listed above	10.00	36.00	274,858.59	\$58,480.59	\$25,000.00	\$29,224.00	\$45,258.00	\$116,896.00
<b>Totals</b>	<b>63.00</b>	<b>51.00</b>	<b>8,031,346.59</b>	<b>\$4,984,798.59</b>	<b>\$385,000.00</b>	<b>\$470,315.00</b>	<b>\$1,089,073.00</b>	<b>\$1,102,160.00</b>

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**

	<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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	13.00	\$9,050.76	\$117,659.88	13.00	\$9,050.76	\$117,659.88
Parent & Child	4.00	\$16,200.72	\$64,802.88	3.00	\$16,200.72	\$48,602.16
Employee & Spouse (or Partner)	10.00	\$18,101.40	\$181,014.00	10.00	\$18,101.40	\$181,014.00
Family	20.00	\$25,251.36	\$505,027.20	18.00	\$25,251.36	\$454,524.48
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>47.00</b>		<b>\$868,503.96</b>	<b>44.00</b>		<b>\$801,800.52</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	1	\$9,810.12	\$9,810.12	4	\$9,810.12	\$39,240.48
Parent & Child	4	\$14,181.72	\$56,726.88	4	\$14,181.72	\$56,726.88
Employee & Spouse (or Partner)	2	\$33,973.68	\$67,947.36	1	\$33,973.68	\$33,973.68
Family	5	\$38,648.88	\$193,244.40	5	\$38,648.88	\$193,244.40
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>12.00</b>		<b>\$327,728.76</b>	<b>14.00</b>		<b>\$323,185.44</b>
<b>GRAND TOTAL</b>	<b>59.00</b>		<b>\$1,196,232.72</b>	<b>58.00</b>		<b>\$1,124,985.96</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
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2019	2020	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$11,655,000.00	\$11,655,000.00	\$0.00	Utility Fund - Principal	\$870,000.00	\$915,000.00	\$995,000.00	\$5,838,261.35
Regional School Debt	\$450,712.32	\$450,712.32	\$0.00	Utility Fund - Interest	\$329,083.00	\$257,800.85	\$221,478.35	\$3,723,109.78
Utility Fund Debt				Bond Anticipation Notes - Principal				
0	\$10,108,261.35	\$10,108,261.35	\$0.00	Bond Anticipation Notes - Interest	\$106,745.64			
0			\$0.00	Bonds - Principal	\$750,000.00	\$855,281.53	\$905,488.20	\$13,080,884.98
0			\$0.00	Bonds - Interest	\$475,120.00	\$455,034.45	\$429,190.28	\$2,774,777.46
0			\$0.00	Loans & Other Debt - Principal	\$13,383.48	\$13,383.48	\$13,383.48	\$136,884.98
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00					
<u>Municipal Purposes</u>				<b>Total</b>	<b>\$2,544,332.12</b>	<b>\$2,496,500.31</b>	<b>\$2,564,540.31</b>	<b>\$25,553,918.55</b>
Debt Authorized	\$21,047,583.64	\$171,653.53	\$20,875,930.11	<b>Total Principal</b>	<b>\$1,633,383.48</b>	<b>\$1,783,665.01</b>	<b>\$1,913,871.68</b>	<b>\$19,056,031.31</b>
Notes Outstanding			\$0.00	<b>Total Interest</b>	<b>\$910,948.64</b>	<b>\$712,835.30</b>	<b>\$650,668.63</b>	<b>\$6,497,887.24</b>
Bonds Outstanding			\$0.00	<b>% of Total Current Year Budget</b>	<b>18.48%</b>			
Loans and Other Debt			\$0.00					
<b>Total (Current Year)</b>	<b>\$43,261,557.31</b>	<b>\$22,385,627.20</b>	<b>\$20,875,930.11</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	<u>11,116</u>			Total Guarantees - Governmental				
Per Capita Gross Debt	<u>\$3,891.83</u>			Total Guarantees - Other				
Per Capita Net Debt	<u>\$1,878.01</u>			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		<u>\$1,258,491,874.67</u>		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.66%</u>		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
				Rating	A1			
				Year of Last Rating	2017			
				<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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