



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0415_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
David		Mayer	12/31/2021	damyer@glotwp.com

Chief Administrative Officer

Thomas		Cardis		tcardis@glotwp.com
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Chief Financial Officer

Christie		Ehret		cehret@glotwp.com
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Municipal Clerk

Nancy		Power		nanpower@glotwp.com
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Registered Municipal Accountant

Robert		Nehila		rnehila@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Orlando		Mercado	12/31/2019	omercado@glotwp.com
Tracey	L	Trotto	12/31/2019	ttrotto@glotwp.com
Dan		Hutchison	12/31/2021	dhutchison@glotwp.com
Michael	D	Mignone	12/31/2019	mmignone@glotwp.com
Andrea	L	Stubbs	12/31/2019	astubbs@glotwp.com
Michelle	L	Winters	12/31/2021	mwinters@glotwp.com
Scott		Owens	12/31/2021	sowens@glotwp.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	1.011	\$44,481,445.04	26.49%	\$0.00	Municipal Purpose Tax	ESTIMATED	\$47,926,043.51
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$879,314.00	0.52%	\$0.00	Municipal Open Space	ESTIMATED	\$880,000.00
Fire Districts (avg. rate/total levies)	0.148	\$6,808,131.00	4.05%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.141	\$50,129,952.00	29.85%	\$0.00	Local School District	ESTIMATED	\$51,500,000.00
Regional School District	0.625	\$27,513,333.00	16.38%	\$0.00	Regional School District	ESTIMATED	\$28,500,000.00
County Purposes	0.798	\$35,055,083.27	20.87%	\$0.00	County Purposes	ESTIMATED	\$36,500,000.00
County Library	0.051	\$2,219,434.13	1.32%	\$0.00	County Library	ESTIMATED	\$2,300,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.020	\$857,480.08	0.51%	\$0.00	County Open Space	ESTIMATED	\$865,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	3.814	\$167,944,172.52	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$168,471,043.51
Total Taxable Valuation as of October 1, 2017 <u>\$4,393,804,300.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>13,932,941.24</u>		
Current Year Average Residential Assessment <u>\$188,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>61,050,323.74</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$120,545,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$167,662,382.50</u>		
Prior Year	Current Year	% Change (+/-)					
1.011	1.012	0.14%					
<u>Comparison - Municipal Purposes Tax Levy</u>					Reserve for Uncollected Taxes (RUT) <u>\$808,661.01</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$44,481,445.04	\$47,926,043.51	7.74%	\$3,444,598.47				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Amount to be Raised by Taxes <u>\$168,471,043.51</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)				
\$0.00	\$1,903.25	#DIV/0!	\$1,903.25				
					% of Tax Collections used to Calculate RUT <u>99.52%</u>		
					If % used exceeds the actual collection % then reference the statutory exception used		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2017 <u>167,631,924.80</u>		
					Total Tax Levy, CY 2017 <u>168,270,441.08</u>		
					% of Taxes Collected, CY 2017 <u>99.62%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$1,092,552.73</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
08	Surplus	-23.66%	(\$1,240,000.00)	\$5,240,000.00	\$4,000,000.00	\$4,000,000.00							
08	Local Revenue	12.83%	\$398,659.42	\$3,106,840.58	\$3,505,500.00	\$3,505,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$5,106,459.00	\$5,106,459.00	\$5,106,459.00							
08	Uniform Construction Code Fees	-29.08%	(\$252,130.20)	\$867,130.20	\$615,000.00	\$615,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-55.91%	(\$211,343.39)	\$378,039.74	\$166,696.35	\$166,696.35							
08	Other Special Items	-63.30%	(\$657,775.83)	\$1,039,128.33	\$381,352.50	\$381,352.50							
15	Receipts from Delinquent Taxes	-0.11%	(\$239.64)	\$210,239.64	\$210,000.00	\$210,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	6.44%	\$2,949,081.50	\$45,758,958.40	\$48,708,039.90	\$47,829,279.04	\$878,760.86						
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	1.60%	\$986,251.86	\$61,706,795.89	\$62,693,047.75	\$61,814,286.89	\$878,760.86	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	31.00	23.00	5.37%	\$158,162.00	\$2,945,813.00	\$3,103,975.00	\$3,103,975.00							
21	Land-Use Administration	1.00	4.00	-11.73%	(\$24,619.00)	\$209,919.00	\$185,300.00	\$185,300.00							
22	Uniform Construction Code	10.00		7.78%	\$48,372.00	\$621,528.00	\$669,900.00	\$669,900.00							
23	Insurance			-1.08%	(\$108,645.00)	\$10,041,645.00	\$9,933,000.00	\$9,933,000.00							
25	Public Safety	158.00	12.00	6.70%	\$1,077,157.99	\$16,075,455.36	\$17,152,613.35	\$16,948,649.00	\$203,964.35						
26	Public Works	77.00	11.00	2.46%	\$211,637.62	\$8,592,905.38	\$8,804,543.00	\$8,804,543.00							
27	Health and Human Services	1.00	3.00	0.58%	\$846.00	\$146,829.00	\$147,675.00	\$147,675.00							
28	Parks and Recreation	3.00	19.00	9.95%	\$226,989.00	\$2,280,661.00	\$2,507,650.00	\$2,507,650.00							
29	Education (including Library)			-50.00%	(\$255,000.00)	\$510,000.00	\$255,000.00	\$255,000.00							
30	Unclassified			-21.25%	(\$76,921.00)	\$361,921.00	\$285,000.00	\$285,000.00							
31	Utilities and Bulk Purchases			2.25%	\$43,360.00	\$1,923,340.00	\$1,966,700.00	\$1,966,700.00							
32	Landfill / Solid Waste Disposal			-18.11%	(\$240,000.00)	\$1,325,000.00	\$1,085,000.00	\$1,085,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			8.67%	\$533,158.00	\$6,149,946.00	\$6,683,104.00	\$6,683,104.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	9.00	6.00	8.05%	\$50,140.00	\$622,520.00	\$672,660.00	\$672,660.00							
44	Capital			-3.23%	(\$10,000.00)	\$310,000.00	\$300,000.00	\$300,000.00							
45	Debt			8.03%	\$539,450.00	\$6,714,520.00	\$7,253,970.00	\$7,253,970.00							
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			4.31%	\$33,412.00	\$774,784.54	\$808,196.54	\$808,196.54							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	290.00	78.00	3.70%	\$2,207,499.61	\$59,606,787.28	\$61,814,286.89	\$61,610,322.54	\$203,964.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	967	\$42,479,100.00	0.97%	15A Public Schools	30	\$383,799,300.00	53.36%
2 Residential	19,923	\$3,750,241,100.00	85.47%	15B Other Schools	1	\$797,400.00	0.11%
3A/3B Farm	74	\$7,067,200.00	0.16%	15C Public Property	490	\$84,477,300.00	11.75%
4A Commercial	588	\$380,617,300.00	8.67%	15D Church and Charities	38	\$57,362,600.00	7.98%
4B Industrial	30	\$47,616,500.00	1.09%	15E Cemeteries & Graveyards	7	\$2,810,500.00	0.39%
4C Apartments	25	\$159,657,900.00	3.64%	15F Other Exempt	361	\$190,009,500.00	26.42%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	21,607	\$4,387,679,100.00	100.00%	Total	927	\$719,256,600.00	100.00%
Average Ratio (%), Assessed to True Value				100.64%			
Equalized Valuation, Taxable Properties				\$4,359,776,530.21			
Total # of property tax appeals filed in 2017				County Tax Board		277.00	
				State Tax Court		2.00	
Number of 2017 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2017				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				16.39%			

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 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement	33		\$401,800.00	\$0.00
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	33	0.00	401,800.00	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		8.00	116,192.03	\$107,935.00				\$8,257.03
Supervisory Staff (Department Heads & Managers)	10.00		1,459,190.65	\$906,089.00		\$354,233.40	\$129,552.44	\$69,315.81
Police Officers (Including Superior Officers)	132.00		20,147,944.17	\$13,280,000.00	\$673,300.00	\$3,507,326.00	\$1,619,890.72	\$1,067,427.45
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	26.00	10.00	11,987,776.78	\$8,299,453.00	\$467,300.00	\$708,466.80	\$1,841,900.38	\$670,656.60
All Other Non-Union Employees not listed above	4.00	28.00	1,697,454.22	\$1,412,734.00		\$118,077.80	\$58,568.27	\$108,074.15
Totals	172.00	46.00	35,408,557.85	\$24,006,211.00	\$1,140,600.00	\$4,688,104.00	\$3,649,911.81	\$1,923,731.04

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	57.00	\$13,062.00	\$744,534.00	56.00	\$12,111.15	\$678,224.40
Parent & Child	28.00	\$19,578.00	\$548,184.00	25.00	\$17,417.38	\$435,434.50
Employee & Spouse (or Partner)	28.00	\$27,546.00	\$771,288.00	26.00	\$24,573.28	\$638,905.28
Family	114.00	\$33,019.00	\$3,764,166.00	115.00	\$30,692.58	\$3,529,646.70
Employee Cost Sharing Contribution (enter as negative -)			(\$1,106,878.80)			(\$1,074,677.04)
Subtotal	227.00		\$4,721,293.20	222.00		\$4,207,533.84
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	26.00	\$10,487.00	\$272,662.00	23	\$15,610.00	\$359,030.00
Parent & Child	9.00	\$15,081.00	\$135,729.00	11	\$19,185.00	\$211,035.00
Employee & Spouse (or Partner)	64.00	\$22,143.00	\$1,417,152.00	64	\$33,409.00	\$2,138,176.00
Family	45.00	\$32,793.00	\$1,475,685.00	36	\$34,235.00	\$1,232,460.00
Employee Cost Sharing Contribution (enter as negative -)			(\$38,639.11)			(\$35,378.76)
Subtotal	144.00		\$3,262,588.89	134.00		\$3,905,322.24
GRAND TOTAL	371.00		\$7,983,882.09	356.00		\$8,112,856.08

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
NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

All Additional Future
Years' Budgets

\$0.00

\$0.00

\$0.00

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
