



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1419_fbi_2016.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
Frank		Cioppettini	12/31/2018	fcioppettini@mendhamtownship.org

Chief Administrative Officer

Deborah		Bonanno		dbonanno@mendhamtownship.org
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Chief Financial Officer

Karen		Fornaro		kforano@mendhamtownship.org
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Municipal Clerk

Marybeth		Zichelli		mzichelli@mendhamtownship.org
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Registered Municipal Accountant

Kathryn	L	Mantell		kmantell@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Maribeth		Thomas	12/31/2016	mthomas@mendhamtownship.org
Christopher		Baumann	12/31/2018	cbaumann@mendhamtownship.org
Samuel		Tolley	12/31/2016	stolley@mendhamtownship.org
Diana		Orban Brown	12/31/2017	dbrown@mendhamtownship.org

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	0.367	\$6,904,024.99	18.15%	\$3,272.57	Municipal Purpose Tax	ACTUAL	\$7,455,480.21
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.023	\$431,650.00	1.13%	\$205.09	Municipal Open Space	ACTUAL	\$431,650.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.830	\$15,561,040.00	40.91%	\$7,401.19	Local School District	ESTIMATED	\$15,872,260.80
Regional School District	0.544	\$10,221,853.00	26.87%	\$4,850.90	Regional School District	ESTIMATED	\$10,426,290.06
County Purposes	0.252	\$4,721,061.56	12.41%	\$2,247.11	County Purposes	ESTIMATED	\$5,016,339.81
County Library	0.000	\$0.00	0.00%	\$0.00	County Library		
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$196,918.65	0.52%	\$98.09	County Open Space		
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.027	\$38,036,548.20	100.00%	\$18,074.95	Total ESTIMATED amount to be raised by taxes		\$39,202,020.88
Total Taxable Valuation as of October 1, 2015 <u>\$1,876,739,393.00</u>					Revenue Anticipated, Excluding Tax Levy <u>2,085,021.21</u>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>8,493,884.02</u>		
Current Year Average Residential Assessment <u>\$891,709.38</u>					Total Non-Municipal Tax Levy <u>\$31,746,540.67</u>		
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT <u>\$38,155,403.48</u>		
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT) <u>\$1,046,617.40</u>		
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes <u>\$39,202,020.88</u>		
	0.367	0.397	8.17%		% of Tax Collections used to Calculate RUT <u>97.33%</u>		
Comparison - Municipal Purposes Tax Levy					If % used exceeds the actual collection % then reference the statutory exception used		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Tax Collections - ACTUAL as of Prior Year		
	\$6,904,024.99	\$7,455,480.21	7.99%	\$551,455.22	Total Tax Revenue, Collections CY 2015 <u>37,809,817.10</u>		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Levy, CY 2015 <u>38,096,083.13</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2015 <u>99.25%</u>		
	\$3,272.57	\$3,540.09	8.17%	\$267.51	Delinquent Taxes - December 31, 2015 <u>\$225,472.17</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
								Sewer East	Sewer West				
08	Surplus	2.62%	\$20,709.00	\$790,000.00	\$810,709.00	\$790,000.00		\$18,107.00	\$2,602.00				
08	Local Revenue	-0.14%	(\$876.75)	\$636,358.61	\$635,481.86	\$248,600.00		\$272,082.00	\$114,799.86				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$487,059.00	\$487,059.00	\$487,059.00							
08	Uniform Construction Code Fees	-0.61%	(\$1,159.20)	\$191,159.20	\$190,000.00	\$190,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-69.20%	(\$20,588.55)	\$29,750.76	\$9,162.21	\$9,162.21							
08	Other Special Items	-42.82%	(\$105,010.21)	\$245,210.21	\$140,200.00	\$140,200.00							
15	Receipts from Delinquent Taxes	-1.05%	(\$2,334.70)	\$222,334.70	\$220,000.00	\$220,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-3.24%	(\$249,309.40)	\$7,704,789.61	\$7,455,480.21	\$7,455,480.21							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.00%	\$0.00	\$431,650.00	\$431,650.00	\$0.00	\$431,650.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$10,000.00	\$0.00	\$10,000.00	\$0.00			\$10,000.00				
	Total	-3.25%	(\$348,569.81)	\$10,738,312.09	\$10,389,742.28	\$9,540,501.42	\$431,650.00	\$290,189.00	\$127,401.86	\$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								Sewer East	Sewer West					
20	General Government	5.00	9.00	-13.47%	(\$125,070.19)	\$928,670.19	\$803,600.00	\$803,600.00								
21	Land-Use Administration			-2.68%	(\$1,330.00)	\$49,600.00	\$48,270.00	\$48,270.00								
22	Uniform Construction Code	1.00	3.00	3.52%	\$4,751.00	\$134,899.00	\$139,650.00	\$139,650.00								
23	Insurance			5.65%	\$50,230.00	\$889,600.00	\$939,830.00	\$939,830.00								
25	Public Safety	16.00	6.00	1.96%	\$39,269.17	\$2,003,365.00	\$2,042,634.17	\$2,037,471.09	\$5,163.08							
26	Public Works	11.00	1.00	11.52%	\$192,885.13	\$1,674,879.00	\$1,867,764.13	\$1,565,415.00	\$3,849.13	\$180,000.00	\$118,500.00					
27	Health and Human Services	1.00		-0.61%	(\$1,040.50)	\$169,588.00	\$168,547.50	\$168,547.50								
28	Parks and Recreation		1.00	12.49%	\$5,020.00	\$40,200.00	\$45,220.00	\$45,220.00								
29	Education (including Library)			1.04%	\$2,070.00	\$200,000.00	\$202,070.00	\$200,000.00	\$2,070.00							
30	Unclassified			-87.85%	(\$57,859.33)	\$65,859.33	\$8,000.00	\$8,000.00								
31	Utilities and Bulk Purchases			-7.89%	(\$23,000.00)	\$291,675.00	\$268,675.00	\$268,675.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$150.00		\$150.00		\$150.00							
35	Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
36	Statutory Expenditures			1.35%	\$9,966.00	\$740,254.00	\$750,220.00	\$750,220.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender		2.00	-25.79%	(\$26,229.80)	\$101,724.80	\$75,495.00	\$75,495.00								
44	Capital			246.62%	\$182,500.00	\$74,000.00	\$256,500.00	\$205,500.00		\$44,000.00	\$7,000.00					
45	Debt			2.21%	\$39,287.36	\$1,776,663.00	\$1,815,950.36	\$1,205,980.36	\$543,781.00	\$66,189.00						
46	Deferred Charges			47.71%	\$6,679.72	\$14,000.00	\$20,679.72	\$18,777.86			\$1,901.86					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			1.16%	\$12,037.40	\$1,034,580.00	\$1,046,617.40	\$1,046,617.40								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	34.00	22.00	3.04%	\$310,315.96	\$10,191,557.32	\$10,501,873.28	\$9,529,269.21	\$11,232.21	\$543,781.00	\$290,189.00	\$127,401.86	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					Reserve to Pay Debt Service	\$7,600.00	This will be a one time revenue used to offset deferred charges

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	82	\$23,331,400.00	1.24%	15A Public Schools	2	\$11,629,400.00	7.62%
2 Residential	1,939	\$1,726,534,100.00	92.10%	15B Other Schools	1	\$461,800.00	0.30%
3A/3B Farm	224	\$113,287,800.00	6.04%	15C Public Property	48	\$65,702,000.00	43.05%
4A Commercial	9	\$10,162,400.00	0.54%	15D Church and Charities	4	\$14,899,800.00	9.76%
4B Industrial	1	\$2,100.00	0.00%	15E Cemeteries & Graveyards	1	\$4,000.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	38	\$59,908,300.00	39.26%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	2	\$1,240,960.00	0.07%				
Total	2,257	\$1,874,558,760.00	100.00%	Total	94	\$152,605,300.00	100.00%
Average Ratio (%), Assessed to True Value				96.56%			
Equalized Valuation, Taxable Properties				\$1,941,340,886.50			
Total # of property tax appeals filed in 2015				County Tax Board		31.00	
				State Tax Court		19.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				16.00			
Amount paid out by municipality for tax appeals in 2015				\$55,970.00			

Percentage of Exempt vs.
Non-Exempt Properties 8.14%

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 2015 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
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	
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	Total Long Term Exemptions - Column Total		0.00	0.00	0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		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		5.00	16,901.05	\$15,700.00	\$0.00	\$0.00	\$0.00	\$1,201.05
Supervisory Staff (Department Heads & Managers)	5.00		761,563.33	\$527,762.96	\$0.00	\$99,521.90	\$93,904.60	\$40,373.87
Police Officers (Including Superior Officers)	13.00		1,818,131.82	\$1,183,053.93	\$91,200.00	\$303,689.94	\$149,684.32	\$90,503.63
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	10.00		939,446.89	\$570,364.34	\$95,000.00	\$71,067.40	\$159,382.28	\$43,632.87
All Other Non-Union Employees not listed above	6.00	17.00	831,545.45	\$653,515.80	\$0.00	\$39,996.61	\$88,039.08	\$49,993.96
Totals	34.00	22.00	4,367,588.54	\$2,950,397.03	\$186,200.00	\$514,275.85	\$491,010.28	\$225,705.38

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	8.00	\$11,297.38	\$90,379.04	11.00	\$10,927.56	\$120,203.16
Parent & Child	4.00	\$20,336.00	\$81,344.00	4.00	\$18,757.08	\$75,028.32
Employee & Spouse (or Partner)	4.00	\$22,146.25	\$88,585.00	8.00	\$21,841.27	\$174,730.16
Family	12.00	\$31,453.75	\$377,445.00	12.00	\$28,003.20	\$336,038.40
Employee Cost Sharing Contribution (enter as negative -)			(\$146,742.72)			(\$96,000.00)
Subtotal	28.00		\$491,010.32	35.00		\$610,000.04
<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			\$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
GRAND TOTAL	28.00		\$491,010.32	35.00		\$610,000.04

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

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Chief	80.00	\$41,607.38			x
PBA	320.00	\$134,834.00	x		
Teamster Union	688.00	\$162,505.97	x		
Totals	1088.00	\$338,947.35			
Total Funds Reserved as of end of 2015		\$0.00			
Total Funds Appropriated in 2016		\$8,000.00			

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

	Gross Debt		Net Debt	Current Year				
	Debt	Deductions		Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets	
Local School Debt	\$7,360,000.00	\$7,360,000.00	\$0.00	Utility Fund - Principal	\$35,000.00	\$25,000.00	\$25,000.00	\$1,041,316.47
Regional School Debt	\$3,757,836.00	\$3,757,836.00	\$0.00	Utility Fund - Interest	\$31,189.00	\$35,081.26	\$34,581.26	\$548,301.24
Utility Fund Debt				Bond Anticipation Notes - Principal	\$324,824.58			
0	\$1,110,000.00	\$1,110,000.00	\$0.00	Bond Anticipation Notes - Interest	\$49,187.50			
0			\$0.00	Bonds - Principal	\$793,250.00	\$779,000.00	\$822,000.00	\$6,389,750.00
0			\$0.00	Bonds - Interest	\$192,984.20	\$229,122.20	\$204,597.35	\$1,046,846.24
0			\$0.00	Loans & Other Debt - Principal	\$356,854.96	\$340,388.06	\$179,426.05	\$1,121,013.30
0			\$0.00	Loans & Other Debt - Interest	\$32,660.21	\$31,611.15	\$25,221.22	\$124,984.33
0			\$0.00					
0			\$0.00					
Municipal Purposes				Total	\$1,815,950.45	\$1,440,202.67	\$1,290,825.88	\$10,272,211.58
Debt Authorized	\$1,490,527.86		\$1,490,527.86	Total Principal	\$1,509,929.54	\$1,144,388.06	\$1,026,426.05	\$8,552,079.77
Notes Outstanding	\$3,935,000.00		\$3,935,000.00	Total Interest	\$306,020.91	\$295,814.61	\$264,399.83	\$1,720,131.81
Bonds Outstanding	\$8,920,000.00		\$8,920,000.00	% of Total Current Year Budget	17.29%			
Loans and Other Debt	\$812,406.95	\$590,358.54	\$222,048.41					
Total (Current Year)	\$27,385,770.81	\$12,818,194.54	\$14,567,576.27	Description	Debt Not Listed Above			
Population (2010 census)	5,869			Total Guarantees - Governmental				
Per Capita Gross Debt	\$4,666.17			Total Guarantees - Other				
Per Capita Net Debt	\$2,482.12			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,935,582,063.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.75%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AAA		
				Year of Last Rating		2015		
				Mark "X" if Municipality has no bond rating				

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - Notes

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

UFB-2- Under Column "Total Realized Revenue (Prior Year) - The local revenue row included the revenue realized from Sewer East Utility and Sewer West Utility.

UFB 7 - Personnel Costs - Calculations are based on actual benefits costs.
