



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**

**Filename:**

**Website:**

**Phone Number:**

**Mailing Address:**

**Municipality:**

**State:**

**Zip:**

[Email the UFB if not using Outlook](#)

**Mayor**

**First Name**

**Middle Name**

**Last Name**

**Term Expires**

**Business Email**

Daniel	P.	Teefy	12/31/2018	DTeefy@Monroetownshipnj.org
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**Chief Administrative Officer**

Kevin		Heydel		Kheydel@Monroetownshipnj.org
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**Chief Financial Officer**

Karyn		Paccione		Kpaccione@Monroetownshipnj.org
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**Municipal Clerk**

Susan		McCormick		SMcCormick@Monroetownshipnj.org
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**Registered Municipal Accountant**

Nick	L.	Petroni, CPA, RMA		Nlp@petroni.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Marvin		Dilks	12/31/2020	MDilks@Monroetownshipnj.org
Richard		DiLucia	12/31/2020	RDiLucia@Monroetownshipnj.org
Ronald	T.	Garbowski	12/31/2020	RGarbowski@Monroetownshipnj.org
Bob		Heffner	12/31/2018	BHeffner@Monroetownshipnj.org
Joe		Marino	12/31/2020	JMarino@Monroetownshipnj.org
Bart		McIlvaine	12/31/2018	BMcIlvaine@Monroetownshipnj.org
Cody		Miller	12/31/2018	CMiller@Monroetownshipnj.org

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>				
Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.864	\$22,978,548.88	24.69%	\$1,735.02
Municipal Library	0.032	\$869,814.12	0.93%	\$64.26
Municipal Open Space	0.003	\$79,778.00	0.09%	\$6.02
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.932	\$51,367,879.00	55.20%	\$3,879.69
Regional School District			0.00%	\$0.00
County Purposes	0.625	\$16,682,229.03	17.93%	\$1,255.08
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.041	\$1,077,808.79	1.16%	\$82.33
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2016 Budget)</b>	<b>3.497</b>	<b>\$93,056,057.82</b>	<b>100.00%</b>	<b>\$7,022.40</b>

Total Taxable Valuation as of October 1, 2016 \$2,666,561,754.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$200,812.00

Prior Year to Current Year Comparison

<u>Comparison - Municipal Purposes Tax Rate</u>		
Prior Year	Current Year	% Change (+/-)
0.864	0.864	0.00%

<u>Comparison - Municipal Purposes Tax Levy</u>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$22,978,548.88	\$23,039,190.72	0.26%	\$60,641.84

<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes)</u>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,735.02	\$1,735.02	0.00%	\$0.00

Sheet UFB-1

	<u>Current Year 2017 Budget</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED		\$23,039,190.72
Municipal Library			\$876,890.28
Municipal Open Space			\$79,997.00
Fire Districts (total levies)			\$0.00
Other Special Districts (total levies)			\$0.00
Local School District			\$52,908,916.00
Regional School District			\$0.00
County Purposes			\$18,418,747.00
County Library			\$0.00
County Board of Health			\$0.00
County Open Space			\$82.33
Other County Levies (total)			\$0.00
<b>Total ESTIMATED amount to be raised by taxes</b>			<b>\$95,323,741.00</b>
Revenue Anticipated, Excluding Tax Levy			13,434,849.00
Budget Appropriations, before Reserve for Uncollected Taxes			34,700,930.00
Total Non-Municipal Tax Levy			\$71,407,660.00
Amount to be Raised by Taxes - Before RUT			\$92,673,741.00
Reserve for Uncollected Taxes (RUT)			\$2,650,000.00
Total Amount to be Raised by Taxes			\$95,323,741.00
% of Tax Collections used to Calculate RUT			97.22%
If % used exceeds the actual collection % then reference the statutory exception used			
<b>Tax Collections - ACTUAL as of Prior Year</b>			
Total Tax Revenue, Collections CY 2016			90,848,081.99
Total Tax Levy, CY 2016			93,263,581.72
% of Taxes Collected, CY 2016			97.41%
Delinquent Taxes - December 31, 2016			\$2,004,253.24

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						
08	Surplus	15.08%	\$460,000.00	\$3,050,000.00	\$3,510,000.00	\$3,510,000.00								
08	Local Revenue	12.47%	\$280,000.00	\$2,246,000.00	\$2,526,000.00	\$2,526,000.00								
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,035,796.00	\$4,035,796.00	\$4,035,796.00								
08	Uniform Construction Code Fees	12.50%	\$50,000.00	\$400,000.00	\$450,000.00	\$450,000.00								
	<b>Special Revenue Items w/ Prior Written Consent</b>													
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	-70.40%	(\$310,909.39)	\$441,634.39	\$130,725.00	\$130,725.00								
08	Other Special Items	61.34%	\$240,412.00	\$391,916.00	\$632,328.00	\$632,328.00								
15	Receipts from Delinquent Taxes	-6.52%	(\$150,000.00)	\$2,300,000.00	\$2,150,000.00	\$2,150,000.00								
	<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	0.26%	\$60,641.84	\$22,978,548.88	\$23,039,190.72	\$23,039,190.72								
07	Minimum Library Tax	0.81%	\$7,076.16	\$869,814.12	\$876,890.28	\$876,890.28								
54	Open Space Levy Tax	0.27%	\$219.00	\$79,778.00	\$79,997.00	\$79,997.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00									
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00									
	<b>Total</b>	1.73%	\$637,439.61	\$36,793,487.39	\$37,430,927.00	\$37,350,930.00	\$79,997.00	\$0.00	\$0.00	\$0.00	\$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	Utility	
	Full-Time	Part-Time														
20	General Government	13.00	14.00	3.77%	\$81,744.00	\$2,167,163.00	\$2,142,300.00	\$26,610.00	\$79,997.00							
21	Land-Use Administration	2.00		5.36%	\$10,900.00	\$214,400.00	\$214,400.00									
22	Uniform Construction Code	7.00	17.00	0.62%	\$4,100.00	\$669,100.00	\$669,100.00									
23	Insurance			-0.83%	(\$60,000.00)	\$7,257,000.00	\$7,197,000.00									
25	Public Safety	77.00	37.00	4.09%	\$385,760.96	\$9,436,839.04	\$9,755,100.00	\$67,500.00								
26	Public Works	45.00	3.00	-2.51%	(\$106,695.33)	\$4,255,995.33	\$4,149,300.00	\$50,000.00								
27	Health and Human Services	1.00		4.99%	\$3,300.00	\$66,100.00	\$69,400.00									
28	Parks and Recreation	9.00	10.00	8.34%	\$54,100.00	\$648,620.00	\$702,720.00									
29	Education (excluding Library)			1.23%	\$10,000.00	\$815,000.00	\$825,000.00									
30	Unassigned			0.00%	\$0.00	\$128,000.00	\$128,000.00									
31	Utilities and Bulk Purchases			1.24%	\$19,000.00	\$1,528,000.00	\$1,547,000.00									
32	Landfill / Solid Waste Disposal			1.47%	\$19,000.00	\$1,295,000.00	\$1,314,000.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00										
36	Statutory Expenditures			3.80%	\$103,000.00	\$2,707,000.00	\$2,810,000.00									
37	Judgments			#DIV/0!	\$0.00	\$0.00										
42	Shared Services			#DIV/0!	\$0.00	\$0.00										
43	Court and Public Defender	6.00		3.53%	\$12,200.00	\$345,300.00	\$357,500.00									
44	Capital			50.00%	\$50,000.00	\$100,000.00	\$150,000.00									
45	Debt			4.17%	\$101,030.00	\$2,424,970.00	\$2,526,000.00									
46	Deferred Charges			0.00%	\$0.00	\$50,000.00	\$50,000.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00										
50	Reserve for Uncollected Taxes			-1.89%	(\$50,000.00)	\$2,700,000.00	\$2,650,000.00									
53	Surplus General Budget			#DIV/0!	\$0.00	\$0.00										
	Total	160.00	81.00	1.73%	\$637,439.61	\$36,793,487.39	\$37,430,927.00	\$37,206,820.00	\$144,110.00	\$79,997.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk Non-recurring appropriation reductions Future Year Appropriation Increases Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			There are no items contained in this budget that meet the criteria for disclosure of structural budget imbalances.

**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	1,359	\$56,106,300.00	2.11%
2 Residential	11,034	\$2,215,759,500.00	83.34%
3A/3B Farm	449	\$26,729,400.00	1.01%
4A Commercial	418	\$295,580,800.00	11.12%
4B Industrial	16	\$12,279,400.00	0.46%
4C Apartments	15	\$52,212,000.00	1.96%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>13,291</b>	<b>\$2,658,667,400.00</b>	<b>100.00%</b>

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	8	\$86,961,200.00	39.75%
15B Other Schools	1	\$700,000.00	0.32%
15C Public Property	466	\$50,692,600.00	23.17%
15D Church and Charities	70	\$50,560,400.00	23.11%
15E Cemeteries & Graveyards	6	\$690,300.00	0.32%
15F Other Exempt	96	\$29,148,700.00	13.32%
<b>Total</b>	<b>647</b>	<b>\$218,753,200.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties 8.23%

Average Ratio (%), Assessed to True Value	101.09%
Equalized Valuation, Taxable Properties	\$2,630,000,395.69
Total # of property tax appeals filed in 2016	County Tax Board State Tax Court 183.00 14.00
Number of 2016 County Tax Board decisions appealed to Tax Court	9.00
Number of pending property tax appeals in State Tax Court	15.00
Amount paid out by municipality for tax appeals in 2016	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abateements			
	# of Parcels	PLOT Billing/Revenue	Assessed Value
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/Abateements	0	0.00	0.00

Taxes if Billed in Full 2016 Total Tax Rate 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	9.00		79,554.00	\$73,900.00	\$0.00		\$0.00	\$5,654.00
Supervisory Staff (Department Heads & Managers)	25.00		2,660,107.31	\$1,868,819.00	\$43,627.00	\$215,091.31	\$386,268.00	\$146,302.00
Police Officers (Including Superior Officers)	66.00	15.00	9,837,196.00	\$6,649,128.00	\$447,161.00	\$1,480,583.00	\$1,157,428.00	\$102,896.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	68.00	10.00	5,883,818.20	\$3,753,339.00	\$165,714.00	\$423,244.20	\$1,241,713.00	\$299,808.00
All Other Non-Union Employees not listed above		48.00	541,364.44	\$442,042.00	\$9,288.00	\$55,507.44		\$34,527.00
<b>Totals</b>	<b>168.00</b>	<b>73.00</b>	<b>19,002,039.95</b>	<b>\$12,787,228.00</b>	<b>\$665,790.00</b>	<b>\$2,174,425.95</b>	<b>\$2,785,409.00</b>	<b>\$589,187.00</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

Active Employees - Health Benefits - Annual Cost	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
Single Coverage	31.00	\$11,211.00	\$347,541.00	25.00	\$11,234.00	\$280,850.00
Parent & Child	12.00	\$20,089.00	\$241,068.00	14.00	\$20,109.00	\$281,526.00
Employee & Spouse (or Partner)	28.00	\$22,446.00	\$628,488.00	21.00	\$22,468.00	\$471,828.00
Family	79.00	\$31,312.00	\$2,473,648.00	79.00	\$31,343.00	\$2,476,097.00
Employee Cost Sharing Contribution (enter as negative - )			(\$707,337.00)			(\$614,303.00)
Subtotal	150.00		\$2,983,408.00	139.00		\$2,895,998.00
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00	1	\$11,234.00	\$11,234.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	2	\$22,468.00	\$44,936.00
Family			\$0.00			(\$1,180.00)
Employee Cost Sharing Contribution (enter as negative - )						\$54,990.00
Subtotal	0.00		\$0.00	3.00		
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	26	\$8,690.00	\$225,940.00	23	\$11,234.00	\$258,382.00
Parent & Child	3	\$19,193.00	\$57,579.00	2	\$20,109.00	\$40,218.00
Employee & Spouse (or Partner)	19	\$20,890.00	\$396,910.00	53	\$22,468.00	\$1,190,804.00
Family	50	\$36,590.00	\$1,829,500.00	17	\$31,343.00	\$532,831.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			(\$3,232.95)
Subtotal	98.00		\$2,509,929.00	95.00		\$2,019,002.05
<b>GRAND TOTAL</b>	<b>248.00</b>		<b>\$5,493,337.00</b>	<b>237.00</b>		<b>\$4,969,990.05</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)?**

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

YES	YES
YES	YES



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

	Gross		Net	Current Year	2018	2019	All Additional Future
	Debt	Deductions					
Local School Debt	\$48,403,000.00	\$48,403,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$9,255,250.00		\$9,255,250.00				
Notes Outstanding	\$2,735,875.00	\$21,352.28	\$2,714,522.72				
Bonds Outstanding	\$9,730,000.00		\$9,730,000.00				
Loans and Other Debt	\$80,503.14		\$80,503.14				
<b>Total (Current Year)</b>	<b>\$70,204,628.14</b>	<b>\$48,424,352.28</b>	<b>\$21,780,275.86</b>				
Population (2010 census)	28,967						
Per Capita Gross Debt	\$2,423.61						
Per Capita Net Debt	\$751.90						
3 Yr. Average Property Valuation		\$2,578,162,444.00					
Net Debt as % of 3 Year Avg Property Valuation		0.84%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$140,000.00						
Bond Anticipation Notes - Interest	\$69,000.00						
Bonds - Principal	\$1,800,000.00			\$1,820,000.00	\$730,000.00	\$5,380,000.00	
Bonds - Interest	\$231,000.00			\$182,963.00	\$154,138.00	\$708,012.50	
Loans & Other Debt - Principal	\$16,000.00			\$15,505.00	\$15,280.00	\$34,000.00	
Loans & Other Debt - Interest	\$2,000.00			\$1,216.00	\$910.00	\$2,077.00	
<b>Total</b>	<b>\$2,258,000.00</b>			<b>\$2,019,684.00</b>	<b>\$900,328.00</b>	<b>\$6,124,089.50</b>	
Total Principal	\$1,956,000.00			\$1,835,505.00	\$745,280.00	\$5,414,000.00	
Total Interest	\$302,000.00			\$184,179.00	\$155,048.00	\$710,089.50	
% of Total Current Year Budget	6.03%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases	\$268,000.00			\$273,147.00	\$268,043.00	\$615,299.00	
Total Other							
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>				
Rating		AA					
Year of Last Rating		2015					
<b>Mark "X" if Municipality has no bond rating</b>							