



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

| First Name | Middle Name | Last Name | Term Expires | Business Email |
|------------|-------------|-----------|--------------|------------------------|
| Richard | F. | Turner | 6/30/2018 | Roladahboul@tow-nj.net |

Chief Administrative Officer

| | | | | |
|----------|----|-------|--|------------------------|
| Giovanni | D. | Ahmad | | Roladahboul@tow-nj.net |
|----------|----|-------|--|------------------------|

Chief Financial Officer

| | | | | |
|------|----|---------|--|------------------------|
| Lisa | A. | Toscano | | Roladahboul@tow-nj.net |
|------|----|---------|--|------------------------|

Municipal Clerk

| | | | | |
|------|----|---------|--|------------------------|
| Rola | D. | Dahboul | | Roladahboul@tow-nj.net |
|------|----|---------|--|------------------------|

Registered Municipal Accountant

| | | | | |
|------|--|---------|--|---------------------|
| Gary | | Higgins | | Ghiggins@lvhcpa.com |
|------|--|---------|--|---------------------|

Governing Body Members

| First Name | Middle Name | Last Name | Term Expires | Business Email |
|------------|-------------|-----------------|--------------|----------------|
| Rosemary | J. | Lavagnino | 6/30/2022 | |
| Carmela | | Silvestri-Ehret | 6/30/2022 | |
| David | | Curtis | 6/30/2022 | |
| Raul | I | Gonzalez | 6/30/2022 | |
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

| <u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u> | | | | | <u>Current Year 2019 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 | 0.741 | \$28,515,288.00 | 42.37% | \$5,516.09 | Municipal Purpose Tax | ESTIMATED | \$26,518,833.12 |
| Municipal Library | 0.025 | \$952,062.00 | 1.41% | \$186.10 | Municipal Library | ACTUAL | \$1,071,757.00 |
| Municipal Open Space | 0.008 | \$301,068.00 | 0.45% | \$59.55 | Municipal Open Space | | |
| Fire Districts (avg. rate/total levies) | | | 0.00% | \$0.00 | Fire Districts (total levies) | | |
| Other Special Districts (total levies) | 0.061 | \$2,346,337.00 | 3.49% | \$454.09 | Other Special Districts (total levies) | ESTIMATED | \$2,445,547.00 |
| Local School District | 0.539 | \$20,750,321.00 | 30.84% | \$4,012.38 | Local School District | ESTIMATED | \$22,012,081.00 |
| Regional School District | | | 0.00% | \$0.00 | Regional School District | | |
| County Purposes | 0.375 | \$14,429,181.00 | 21.44% | \$2,791.54 | County Purposes | ESTIMATED | \$16,126,039.00 |
| County Library | | | 0.00% | \$0.00 | County Library | | |
| County Board of Health | | | 0.00% | \$0.00 | County Board of Health | | |
| County Open Space | | | 0.00% | \$0.00 | County Open Space | ESTIMATED | \$363,368.00 |
| Other County Levies (total) | | | 0.00% | \$0.00 | Other County Levies (total) | | |
| Total (Calendar Year 2018 Budget) | 1.749 | \$67,294,257.00 | 100.00% | \$13,019.76 | Total ESTIMATED amount to be raised by taxes | | \$68,537,625.12 |
| Total Taxable Valuation as of October 1, 2018 | | <u>\$3,853,680,968.00</u> | | | Revenue Anticipated, Excluding Tax Levy | | 20,211,033.40 |
| (To be used to calculate the current year tax rate) | | | | | Budget Appropriations, before Reserve for Uncollected Taxes | | 47,746,793.30 |
| Current Year Average Residential Assessment | | <u>\$744,411.64</u> | | | Total Non-Municipal Tax Levy | | \$40,947,035.00 |
| <u>Prior Year to Current Year Comparison</u> | | | | | Amount to be Raised by Taxes - Before RUT | | \$68,482,794.90 |
| <u>Comparison - Municipal Purposes Tax Rate</u> | | | | | Reserve for Uncollected Taxes (RUT) | | \$54,830.10 |
| | Prior Year | Current Year | % Change (+/-) | | Total Amount to be Raised by Taxes | | \$68,537,625.00 |
| | 0.741 | 0.646 | -12.82% | | % of Tax Collections used to Calculate RUT | | 99.92% |
| <u>Comparison - Municipal Purposes Tax Levy</u> | | | | | 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 | | |
| | \$28,515,288.00 | \$26,518,833.12 | -7.00% | (\$1,996,454.88) | Total Tax Revenue, Collections CY 2018 | | 66,505,713.83 |
| <u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u> | | | | | Total Tax Levy, CY 2018 | | 66,559,913.45 |
| | Prior Year | Current Year | % Change (+/-) | \$ Change (+/-) | % of Taxes Collected, CY 2018 | | 99.92% |
| | \$5,516.09 | \$4,808.90 | -12.82% | (\$707.19) | Delinquent Taxes - June 30, 2018 | | \$18,258.30 |

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 | #DIV/0! | \$1,500,000.00 | \$0.00 | \$1,500,000.00 | \$1,500,000.00 | | | | | | | |
| 08 | Local Revenue | -0.26% | (\$3,568.47) | \$1,363,617.47 | \$1,360,049.00 | \$1,360,049.00 | | | | | | | |
| 09 | State Aid (without offsetting appropriation) | -1.56% | (\$25,982.99) | \$1,667,102.99 | \$1,641,120.00 | \$1,641,120.00 | | | | | | | |
| 08 | Uniform Construction Code Fees | 0.00% | \$0.00 | \$1,650,647.00 | \$1,650,647.00 | \$1,650,647.00 | | | | | | | |
| Special Revenue Items w/ Prior Written Consent | | | | | | | | | | | | | |
| 11 | Shared Services Agreements | -0.85% | (\$2,125.00) | \$251,278.77 | \$249,153.77 | \$249,153.77 | | | | | | | |
| 08 | Additional Revenue Offset by Appropriations | 120.02% | \$662,677.27 | \$552,154.27 | \$1,214,831.54 | \$1,214,831.54 | | | | | | | |
| 10 | Public and Private Revenue | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | | | | | | |
| 08 | Other Special Items | 2.10% | \$258,972.46 | \$12,303,909.63 | \$12,562,882.09 | \$12,562,882.09 | | | | | | | |
| 15 | Receipts from Delinquent Taxes | -29.33% | (\$13,423.87) | \$45,773.87 | \$32,350.00 | \$32,350.00 | | | | | | | |
| Amount to be raised by taxation | | | | | | | | | | | | | |
| 07 | Local Tax for Municipal Purposes | -4.47% | (\$1,241,528.94) | \$27,760,362.06 | \$26,518,833.12 | \$26,518,833.12 | | | | | | | |
| 07 | Minimum Library Tax | 12.57% | \$119,694.88 | \$952,062.00 | \$1,071,756.88 | \$1,071,756.88 | | | | | | | |
| 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 | 2.70% | \$1,254,715.34 | \$46,546,908.06 | \$47,801,623.40 | \$47,801,623.40 | \$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 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 | 25.00 | 9.00 | 26.68% | \$811,457.30 | \$3,040,963.24 | \$3,852,420.54 | \$2,637,589.00 | \$1,214,831.54 | | | | | | |
| 21 | Land-Use Administration | | 1.00 | 5.36% | \$1,833.55 | \$34,216.45 | \$36,050.00 | \$36,050.00 | | | | | | | |
| 22 | Uniform Construction Code | 12.00 | 12.00 | 0.86% | \$9,404.20 | \$1,089,969.80 | \$1,099,374.00 | \$1,099,374.00 | | | | | | | |
| 23 | Insurance | 2.00 | | 1.33% | \$67,926.90 | \$5,107,722.70 | \$5,175,649.60 | \$5,175,649.60 | | | | | | | |
| 25 | Public Safety | 74.00 | 49.00 | -0.82% | (\$136,156.02) | \$16,509,474.88 | \$16,373,318.86 | \$16,373,318.86 | | | | | | | |
| 26 | Public Works | 36.00 | 4.00 | 3.66% | \$73,000.38 | \$1,994,302.32 | \$2,067,302.70 | \$2,067,302.70 | | | | | | | |
| 27 | Health and Human Services | 2.00 | 2.00 | 58.26% | \$61,115.36 | \$104,895.64 | \$166,011.00 | \$166,011.00 | | | | | | | |
| 28 | Parks and Recreation | 29.00 | 47.00 | -0.91% | (\$20,855.04) | \$2,284,708.04 | \$2,263,853.00 | \$2,263,853.00 | | | | | | | |
| 29 | Education (including Library) | | | 13.10% | \$124,694.82 | \$952,062.06 | \$1,076,756.88 | \$1,076,756.88 | | | | | | | |
| 30 | Unclassified | | | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | | | | | | | | |
| 31 | Utilities and Bulk Purchases | | | 3.39% | \$26,661.21 | \$786,348.79 | \$813,010.00 | \$813,010.00 | | | | | | | |
| 32 | Landfill / Solid Waste Disposal | | | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | | | | | | | | |
| 35 | Contingency | | | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | | | | | | | | |
| 36 | Statutory Expenditures | | | 5.50% | \$173,666.98 | \$3,158,750.53 | \$3,332,417.51 | \$3,332,417.51 | | | | | | | |
| 37 | Judgements | | | 0.00% | \$0.00 | \$10,348.00 | \$10,348.00 | \$10,348.00 | | | | | | | |
| 42 | Shared Services | | | -5.32% | (\$7,795.91) | \$146,559.27 | \$138,763.36 | \$138,763.36 | | | | | | | |
| 43 | Court and Public Defender | 9.00 | 1.00 | -4.95% | (\$30,347.17) | \$613,543.17 | \$583,196.00 | \$583,196.00 | | | | | | | |
| 44 | Capital | | | 47.77% | \$75,000.00 | \$157,000.00 | \$232,000.00 | \$232,000.00 | | | | | | | |
| 45 | Debt | | | 9.25% | \$827,606.48 | \$8,945,715.37 | \$9,773,321.85 | \$9,773,321.85 | | | | | | | |
| 46 | Deferred Charges | | | -59.47% | (\$1,105,000.00) | \$1,858,000.00 | \$753,000.00 | \$753,000.00 | | | | | | | |
| 48 | Debt - Type I School District | | | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | | | | | | | | |
| 50 | Reserve for Uncollected Taxes | | | 63.10% | \$21,213.10 | \$33,617.00 | \$54,830.10 | \$54,830.10 | | | | | | | |
| 55 | Surplus General Budget | | | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | | | | | | | | |
| | Total | 189.00 | 125.00 | 2.08% | \$973,426.14 | \$46,828,197.26 | \$47,801,623.40 | \$46,586,791.86 | \$1,214,831.54 | \$0.00 | \$0.00 | \$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 | | | | Accrued Interest Premium on BANS | \$64,022.75 | This revenue is based on Premiums Collected in the Past Fiscal Year. This item could be more or less in the future depending on the Bond Market. |
| | X | | | Special Emergency Notes | \$140,000.00 | We are issuing Special emergency notes for tax maps and revaluation services which will reflect in equal payment over the next 4 (for the 200,000 issued in FY 16 & 5 years (for the 500,000 issued in the FY17) |
| | | X | | Emergency Appropriation Outside Caps | \$613,000.00 | Emergency will not be necessary in subsequent years |
| | | X | | Payment of Bond Anticipation Notes & Capital Notes | \$202,500.00 | Doubled tax refunding principal missed in prior year will not need to be double in next fy |
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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

| Property Tax Assessments - Taxable Properties (October 1, 2018 Value) | | | | Property Tax Assessments - Exempt Properties (October 1, 2018 Value) | | | |
|---|--------------|---------------------------|----------------|--|--------------|-------------------------|----------------|
| | # of Parcels | Assessed Value | % of Total | | # of Parcels | Assessed Value | % of Total |
| 1 Vacant Land | 127 | \$417,211,200.00 | 10.83% | 15A Public Schools | 4 | \$37,805,500.00 | 7.94% |
| 2 Residential | 3,066 | \$2,282,366,100.00 | 59.27% | 15B Other Schools | 0 | \$0.00 | 0.00% |
| 3A/3B Farm | 0 | \$0.00 | 0.00% | 15C Public Property | 33 | \$45,787,500.00 | 9.61% |
| 4A Commercial | 118 | \$714,394,200.00 | 18.55% | 15D Church and Charities | 8 | \$13,013,500.00 | 2.73% |
| 4B Industrial | 17 | \$138,210,800.00 | 3.59% | 15E Cemeteries & Graveyards | 0 | \$0.00 | 0.00% |
| 4C Apartments | 97 | \$298,617,100.00 | 7.75% | 15F Other Exempt | 110 | \$379,713,400.00 | 79.72% |
| 5A/5B Railroad | 0 | \$0.00 | 0.00% | | | | |
| 6A/6B Business Personal Property | 0 | \$0.00 | 0.00% | | | | |
| Total | 3,425 | \$3,850,799,400.00 | 100.00% | Total | 155 | \$476,319,900.00 | 100.00% |
| Average Ratio (%), Assessed to True Value | | | | 100.00% | | | |
| Equalized Valuation, Taxable Properties | | | | \$3,850,799,400.00 | | | |
| Total # of property tax appeals filed in 2018 | | | | County Tax Board | | 128.00 | |
| | | | | State Tax Court | | 53.00 | |
| Number of 2018 County Tax Board decisions appealed to Tax Court | | | | 6.00 | | | |
| Number of pending property tax appeals in State Tax Court | | | | 70.00 | | | |
| Amount paid out by municipality for tax appeals in 2018 | | | | \$56,225.33 | | | |
| | | | | Percentage of Exempt vs. Non-Exempt Properties 12.37% | | | |

| 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 2018 Total Tax Rate |
| G Commercial/Industrial Exemption | | | | |
| I Dwelling Exemption | | | | |
| J Dwelling Abatement | | | | |
| K New Dwelling/Conversion Exemption | | | | |
| L New Dwelling/Conversion Abatement | 4 | \$451,518.00 | \$48,339,700.00 | \$645,031.50 |
| N Multiple Dwelling Exemption | | | | |
| O Multiple Dwelling Abatement | | | | |
| Total 5 Yr Exemptions/Abatements | 4 | 451,518.00 | 48,339,700.00 | 645,031.50 |

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

| Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions | | | | | Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions | | | | | Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions | | | | | Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions | | | | |
|--|--|----------------|-----------------|---|--|--|----------------|-----------------|---|--|--|---------------|----------------|---|--|--|---------------|----------------|---|
| Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2018 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2018 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2018 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2018 Total Tax Rate |
| Hartz Estuary | Other | \$2,543,896.06 | \$153,965.00 | \$2,619,560.51 | | | | | | | | | | | | | | | |
| Roselan Bldg 13 | Other | \$1,238,716.93 | \$74,200,000.00 | \$1,262,438.80 | | | | | | | | | | | | | | | |
| Housing Authority (3 Parcels) | Other | \$51,952.48 | \$7,202,300.00 | \$381,577.85 | | | | | | | | | | | | | | | |
| Total Long Term Exemptions - Column Total | | 3,834,565.47 | 81,556,265.00 | 4,263,577.16 | 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 | | \$3,834,565.47 | \$81,556,265.00 | \$4,263,577.16 | | | | | | | | | | |

**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 | 5.00 | 56,350.44 | \$41,249.00 | \$0.00 | \$618.75 | \$11,327.14 | \$3,155.55 |
| Supervisory Staff (Department Heads & Managers) | 11.00 | 1.00 | 1,714,669.25 | \$1,356,706.35 | \$0.00 | \$101,752.98 | \$152,421.89 | \$103,788.04 |
| Police Officers (Including Superior Officers) | 53.00 | 0.00 | 6,946,062.22 | \$5,185,650.00 | \$697,000.00 | \$518,565.00 | \$811,580.29 | \$80,266.93 |
| Fire Fighters (Including Superior Officers) | 0.00 | 0.00 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| All Other Union Employees not listed above | 84.00 | 23.00 | 5,000,151.59 | \$2,925,001.00 | \$425,000.00 | \$219,375.08 | \$1,174,500.44 | \$256,275.08 |
| All Other Non-Union Employees not listed above | 41.00 | 96.00 | 4,975,410.22 | \$3,780,859.65 | \$75,000.00 | \$283,564.47 | \$541,012.83 | \$294,973.26 |
| Totals | 189.00 | 125.00 | 18,692,643.72 | \$13,289,466.00 | \$1,197,000.00 | \$1,123,876.28 | \$2,690,842.59 | \$738,458.85 |

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 | 82.00 | \$10,924.00 | \$895,768.00 | 79.00 | \$10,980.00 | \$867,420.00 |
| Parent & Child | 12.00 | \$20,851.00 | \$250,212.00 | 12.00 | \$20,851.00 | \$250,212.00 |
| Employee & Spouse (or Partner) | 20.00 | \$22,499.00 | \$449,980.00 | 24.00 | \$22,500.00 | \$540,000.00 |
| Family | 55.00 | \$32,852.00 | \$1,806,860.00 | 57.00 | \$32,852.00 | \$1,872,564.00 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$723,305.00) | | | (\$705,000.00) |
| Subtotal | 169.00 | | \$2,679,515.00 | 172.00 | | \$2,825,196.00 |
| Elected Officials - Health Benefits - Annual Cost | | | | | | |
| Single Coverage | 1 | \$11,861.00 | \$11,861.00 | 1 | \$11,861.00 | \$11,861.00 |
| 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 -) | | | (\$533.86) | | | (\$533.86) |
| Subtotal | 1.00 | | \$11,327.14 | 1.00 | | \$11,327.14 |
| Retirees - Health Benefits - Annual Cost | | | | | | |
| Single Coverage | 24 | \$9,500.00 | \$228,000.00 | 22 | \$7,095.00 | \$156,090.00 |
| Parent & Child | 2 | \$20,800.00 | \$41,600.00 | 2 | \$20,800.00 | \$41,600.00 |
| Employee & Spouse (or Partner) | 45 | \$18,000.00 | \$810,000.00 | 45 | \$16,400.00 | \$738,000.00 |
| Family | 15 | \$33,000.00 | \$495,000.00 | 15 | \$30,000.00 | \$450,000.00 |
| Employee Cost Sharing Contribution (enter as negative -) | | | | | | |
| Subtotal | 86.00 | | \$1,574,600.00 | 84.00 | | \$1,385,690.00 |
| GRAND TOTAL | 256.00 | | \$4,265,442.14 | 257.00 | | \$4,222,213.14 |

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**

| Organization/Individuals Eligible for Benefit | Gross Days of Accumulated Absence | Dollar Value of Compensated Absences | Legal basis for benefit (check applicable items) | | |
|---|-----------------------------------|--------------------------------------|---|-----------------|---------------------------------|
| | | | Approved Labor Agreement | Local Ordinance | Individual Employment Agreement |
| Business Administrator | 286.50 | \$102,649.65 | | X | |
| CFO | 229.00 | \$85,393.63 | | X | |
| Municipal Clerk | 181.50 | \$38,981.26 | | X | |
| Director of Finance | 363.50 | \$215,022.45 | | X | |
| Director of Parks & Playgrounds | 324.00 | \$147,822.26 | | X | |
| Director of Law | 178.50 | \$115,288.46 | | X | |
| Director of Public Safety | 276.00 | \$56,684.88 | | X | |
| Construction Code Official/Plumbing Inspector | 145.50 | \$59,031.99 | | X | |
| Court Administrator | 204.00 | \$40,681.84 | | X | |
| Director of Human Resources | 128.50 | \$33,998.70 | | X | |
| Director of Senior Citizen | 172.00 | \$22,901.16 | | X | |
| NON Union Personnel | | | | | |
| Administrative Secretary | 35.00 | \$7,355.77 | | X | |
| Administrative Secretary | 59.00 | \$9,015.71 | | X | |
| Administrative Secretary | 94.00 | \$16,141.02 | | X | |
| Administrative Secretary | 367.50 | \$77,941.17 | | X | |
| Administrative Secretary | 37.50 | \$4,623.08 | | X | |
| Assistant Tax Collector | 15.00 | \$2,295.10 | | X | |
| Benefits Coordinator | 95.00 | \$13,194.10 | | X | |
| Clerk | 32.50 | \$5,447.12 | | X | |
| Clerk | 29.50 | \$2,375.00 | | X | |
| Clerk | 21.00 | \$1,923.08 | | X | |
| Clerk | 18.00 | \$1,040.00 | | X | |
| Clerk | 0.00 | \$167.31 | | X | |
| Clerk IT | 28.50 | \$3,504.81 | | X | |
| Clerk/Park Patrol | 24.50 | \$3,749.81 | | X | |
| Code Enforcement | 15.00 | \$3,596.15 | | X | |
| Code Enforcement | 7.00 | \$856.88 | | X | |
| Code Enforcement | 18.00 | \$2,500.00 | | X | |
| | | | | X | cont next pg |
| Totals | 3386.00 | \$1,074,182.39 | | | |
| Total Funds Reserved as of end of 2018 | | \$0.00 | | | |
| Total Funds Appropriated in 2019 | | \$0.00 | | | |

**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 |
|---|-----------------------------------|--------------------------------------|--------------------------|-----------------|---------------------------------|
| Custodial Janitorial Services (PT) | 23.00 | \$872.10 | | x | |
| Custodial Janitorial Services | 13.50 | \$519.23 | | x | |
| Housing Inspector/Code Enforcement Officer | 42.00 | \$8,653.85 | | x | |
| Housing Inspector/Code Enforcement Officer | 94.50 | \$19,514.42 | | x | |
| Laborer | 23.00 | \$2,348.08 | | x | |
| Laborer | 31.00 | \$4,844.23 | | x | |
| Laborer | 39.50 | \$4,002.40 | | x | |
| Land Use Coordinator | 31.50 | \$3,129.81 | | x | |
| Landscaper | 22.00 | \$3,440.00 | | x | |
| Law Enforcement Officer Class II | 40.00 | \$5,060.00 | | x | |
| Light Laborer | 13.00 | \$680.00 | | x | |
| Park Patrol | 27.00 | \$925.00 | | x | |
| Park Patrol | 13.00 | \$667.00 | | x | |
| Park Patrol | 34.00 | \$1,421.00 | | x | |
| Park Patrol | 45.18 | \$2,391.30 | | x | |
| Park Patrol | 10.00 | \$312.38 | | x | |
| Park Security Officer | 39.50 | \$2,047.50 | | x | |
| Park Security Officer | 36.50 | \$2,142.00 | | x | |
| Park Security Officer | 47.00 | \$2,774.40 | | x | |
| Park Security Officer | 27.50 | \$2,591.35 | | x | |
| Park Security Supervisor | 57.00 | \$6,490.38 | | x | |
| Plumbing Inspector/Plumbing Sub Code Official | 152.00 | \$28,877.98 | | x | |
| Public Defender/Assistant Twp Attorney | 68.00 | \$14,057.69 | | x | |
| Recreation Coordinator | 49.50 | \$3,672.35 | | | |
| Recreation Coordinator | 179.00 | \$29,088.48 | x | | |
| School Security | 0.00 | \$0.00 | x | | |
| Clerk | 8.00 | \$899.72 | | | |
| Traffic Control Officer | 25.00 | \$1,750.00 | | | |
| Traffic Control Officer | 14.00 | \$1,300.00 | | | |
| Administrative | 60.50 | \$7,980.77 | | | |
| AFSCME | 5310.25 | \$470,685.06 | | | |
| PBA | 5679.75 | \$2,017,067.66 | | | |
| Totals | 12255.68 | \$2,650,206.14 | | | |
| Total Funds Reserved as of end of 2018 | | \$0.00 | | | |
| Total Funds Appropriated in 2019 | | \$0.00 | | | |

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

| | Gross | Deductions | Net | Current Year | 2020 | 2021 | All Additional Future |
|--|-------------------------|------------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | Debt | | Debt | | | | |
| Local School Debt | \$24,831,241.00 | \$24,831,241.00 | \$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 | \$107,655,620.00 | \$41,098,500.00 | \$66,557,120.00 | | | | |
| Notes Outstanding | | | \$0.00 | | | | |
| Bonds Outstanding | | | \$0.00 | | | | |
| Loans and Other Debt | | | \$0.00 | | | | |
| Total (Current Year) | \$132,486,861.00 | \$65,929,741.00 | \$66,557,120.00 | | | | |
| Population (2010 census) | 15,138 | | | | | | |
| Per Capita Gross Debt | \$8,751.94 | | | | | | |
| Per Capita Net Debt | \$4,396.69 | | | | | | |
| 3 Yr. Average Property Valuation | | \$2,889,824,390.00 | | | | | |
| Net Debt as % of 3 Year Avg Property Valuation | | 2.30% | | | | | |
| Utility Fund - Principal | | | | | | | |
| Utility Fund - Interest | | | | | | | |
| Bond Anticipation Notes - Principal | | | | \$2,248,000.00 | | | |
| Bond Anticipation Notes - Interest | | | | \$1,231,171.07 | | | |
| Bonds - Principal | | | | \$2,069,118.77 | \$2,209,118.77 | \$2,259,118.77 | \$33,367,376.07 |
| Bonds - Interest | | | | \$1,764,830.07 | \$1,811,346.20 | \$1,720,427.20 | \$17,769,411.06 |
| Loans & Other Debt - Principal | | | | \$433,935.88 | \$385,312.57 | \$350,606.13 | \$2,305,139.90 |
| Loans & Other Debt - Interest | | | | \$163,823.04 | \$80,324.78 | \$69,793.81 | \$256,511.28 |
| Total | | | | \$7,910,878.83 | \$4,486,102.32 | \$4,399,945.91 | \$53,698,438.31 |
| Total Principal | | | | \$4,751,054.65 | \$2,594,431.34 | \$2,609,724.90 | \$35,672,515.97 |
| Total Interest | | | | \$3,159,824.18 | \$1,891,670.98 | \$1,790,221.01 | \$18,025,922.34 |
| % of Total Current Year Budget | | | | 16.55% | | | |
| Description | | | | | Debt Not Listed Above | | |
| Total Guarantees - Governmental | | | | \$591,305.00 | \$783,750.00 | \$153,600.00 | \$2,310,300.00 |
| Total Guarantees - Other | | | | | | | |
| Total Capital/Equipment Leases | | | | \$1,271,138.00 | \$1,271,710.50 | \$1,268,346.00 | \$9,227,253.29 |
| Total Other | | | | | | | |
| Bond Rating | | | | Moody's | Standard & Poors | Fitch | |
| Rating | | | | Baa | n/a | n/a | |
| Year of Last Rating | | | | 2016 | n/a | n/a | |
| Mark "X" if Municipality has no bond rating | | | | | | | |

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

| Providing or Receiving Services? | Providing Services To/Receiving Services From | Type of Shared Service Provided | Notes (Enter more specifics if needed) | Begin Date | End Date | Amount to be Received/Paid |
|----------------------------------|---|--|---|------------|----------|----------------------------|
| Providing | West New York | Recycling Coordinator | On Going agreement | 11/1/2016 | | \$20,000.00 |
| Providing | Union City | All Costs Associated with the Reservoir Purchase & Maintenance | Including Debt, Maintenance & all other e | 12/28/2011 | ongoing | Based on actual expen |
| Receiving | No Hudson Regional Fire & Rescue | Fire Protection | | Ongoing | | see Budget |
| Receiving | North Hudson Senior Nutrition | Meals on Wheels | | ongoing | | \$54,376.00 |
| Receiving | | Health officer | | ongoing | | \$15,000.00 |
| Receiving | No Hudson Federal Health Care Services | Social Services/Medical Services | | Ongoing | | \$10,000.00 |
| Receiving | No Hudson Sewerage Authority | | | Ongoing | | user fees |
| Providing | Weehawken Public Schools | Security | Retired Police School Security officers | Ongoing | | \$127,308.00 |
| Receiving | Weehawken Public Schools | grantsperson | Grantsperson | Ongoing | | \$30,000.00 |
| Providing | Weehawken Public Schools | Recreation facilities useage | Cost of maintenance of recreation facilitie | Ongoing | | \$119,310.55 |
| Providing | Weehawken Public Schools | Recreation facilities useage | Capital - Recreation facilities maintenance | Ongoing | | \$351,000.00 |
| Providing | Weehawken Public Schools | Police Security | police detail at all games | Ongoing | | \$20,000.00 |
| Providing | Weehawken Public Schools | Police Security | Police detail at lunchtime & dismissal | | | \$113,335.20 |
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USER FRIENDLY BUDGET SECTION - Notes

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UFB -1 TAX IMPACT PAGE REFLECTS THE CURRENT YEAR TAXES WHICH IS CALENDER YEAR 2018. THE BUDGET WE ARE NOW COMPLETING REFLECTS THE SFY 19 WHICH INCLUDES THE SFY 18 LIBRARY AND MUNICIPAL NUMBERS WHICH FOR THE 2019 DATA IS AN ESTIMATE AT THIS POINT. ALSO NOTE THAT THE TOWNSHIP PARTICIPATES IN THE REAP PROGRAM AND THIS SHEET DOES NOT ALLOW US TO SHOW THE REAP TAX CREDIT WHICH SUBSTANTIALLY REDUCES THE TAX RATE.

UFB 3 APPROPRIATION SUMMARY IN THE PRIOR YEAR MODIFIED COLUMN DOES NOT ALLOW YOU TO INCLUDE PUBLIC/PRIVATE OFFSETS

UFB -8 the prior year cost on this sheet is less than the actual spent in prior year. The Difference is due to the prior year employee cost being an average of all the different types of plans.

UFB 10 - Number reflects the 2016 Federal Census

USER FRIENDLY BUDGET SECTION - Notes

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