



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0505_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
Eric		Simonsen	12/31/2020	esimonsen@townshipoflower.org

Chief Administrative Officer

James		Ridgway		jridgway@townshipoflower.org
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Chief Financial Officer

Lauren		Read		lread@townshipoflower.org
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Municipal Clerk

Julie		Picard		jpocard@townshipoflower.org
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Registered Municipal Accountant

Leon		Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Sippel	12/31/2020	fsippel@townshipoflower.org
Thomas		Conrad	12/31/2018	tconrad@townshipoflower.org
David		Perry	12/31/2018	dperry@townshipoflower.org
Roland		Roy	12/31/2018	rroy@townshipoflower.org



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	18.89%	\$477,000.00	\$2,525,000.00	\$3,002,000.00	\$3,002,000.00							
08	Local Revenue	3.09%	\$43,644.22	\$1,413,391.92	\$1,457,036.14	\$1,457,036.14							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,563,228.00	\$1,563,228.00	\$1,563,228.00							
08	Uniform Construction Code Fees	68.00%	\$170,000.00	\$250,000.00	\$420,000.00	\$420,000.00							
	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	-76.72%	(\$300,284.10)	\$391,384.52	\$91,100.42	\$91,100.42							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$800,000.00	\$800,000.00	\$800,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.32%	\$66,175.20	\$20,797,190.62	\$20,863,365.82	\$20,863,365.82							
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	1.65%	\$456,535.32	\$27,740,195.06	\$28,196,730.38	\$28,196,730.38	\$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		-28.14%	(\$774,124.50)	\$2,751,350.00	\$1,977,225.50	\$1,977,225.50									
21	Land-Use Administration		-0.63%	(\$100.00)	\$16,000.00	\$15,900.00	\$15,900.00									
22	Uniform Construction Code		19.72%	\$71,775.00	\$363,935.00	\$435,710.00	\$435,710.00									
23	Insurance		9.03%	\$435,529.10	\$4,824,921.00	\$5,260,450.10	\$5,260,450.10									
25	Public Safety		4.89%	\$293,376.62	\$5,994,178.00	\$6,287,554.62	\$6,287,554.62									
26	Public Works		1.45%	\$44,500.00	\$3,065,245.00	\$3,109,745.00	\$3,109,745.00									
27	Health and Human Services		1.79%	\$3,261.00	\$182,013.00	\$185,274.00	\$185,274.00									
28	Parks and Recreation		0.23%	\$998.75	\$437,925.00	\$438,923.75	\$438,923.75									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00										
30	Unclassified		-34.13%	(\$300,284.10)	\$879,941.52	\$579,657.42	\$579,657.42									
31	Utilities and Bulk Purchases		4.72%	\$49,000.00	\$1,037,900.00	\$1,086,900.00	\$1,086,900.00									
32	Landfill / Solid Waste Disposal		1.96%	\$14,000.00	\$716,000.00	\$730,000.00	\$730,000.00									
35	Contingency		0.00%	\$0.00	\$300.00	\$300.00	\$300.00									
36	Statutory Expenditures		3.60%	\$83,657.00	\$2,323,315.00	\$2,406,972.00	\$2,406,972.00									
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		#DIV/0!	\$0.00		\$0.00										
43	Court and Public Defender		1.95%	\$4,355.00	\$223,895.00	\$228,250.00	\$228,250.00									
44	Capital		-64.29%	(\$450,000.00)	\$700,000.00	\$250,000.00	\$250,000.00									
45	Debt		1.58%	\$45,000.00	\$2,855,000.00	\$2,900,000.00	\$2,900,000.00									
46	Deferred Charges		83.48%	\$206,200.00	\$247,000.00	\$453,200.00	\$453,200.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		-0.09%	(\$1,608.55)	\$1,852,276.54	\$1,850,667.99	\$1,850,667.99									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	-0.96%	(\$274,464.68)	\$28,471,195.06	\$28,196,730.38	\$28,196,730.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	719	\$64,779,300.00	1.78%	15A Public Schools	7	\$54,056,200.00	22.74%
2 Residential	14,225	\$3,283,120,000.00	90.33%	15B Other Schools	2	\$1,096,600.00	0.46%
3A/3B Farm	73	\$6,928,100.00	0.19%	15C Public Property	370	\$116,649,400.00	49.08%
4A Commercial	332	\$264,001,400.00	7.26%	15D Church and Charities	125	\$43,835,200.00	18.44%
4B Industrial			0.00%	15E Cemeteries & Graveyards	5	\$987,000.00	0.42%
4C Apartments	5	\$11,432,200.00	0.31%	15F Other Exempt	97	\$21,063,600.00	8.86%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$4,178,452.00	0.11%				
Total	15,354	\$3,634,439,452.00	100.00%	Total	606	\$237,688,000.00	100.00%
Average Ratio (%), Assessed to True Value				95.58%			
Equalized Valuation, Taxable Properties				\$3,802,510,412.22			
Total # of property tax appeals filed in 2017				County Tax Board			
				19.00			
				State Tax Court			
				4.00			
Number of 2017 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				2.00			
Amount paid out by municipality for tax appeals in 2017				\$11,727.45			

Percentage of Exempt vs.
Non-Exempt Properties 6.54%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption	3	\$104,223.03	\$12,250,000.00	\$215,967.50
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	3	104,223.03	12,250,000.00	215,967.50

**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	85,407.00	\$78,000.00		\$1,440.00		\$5,967.00
Supervisory Staff (Department Heads & Managers)	13.00	1.00	1,429,160.31	\$1,092,996.71	\$22,185.51	\$131,090.94	\$97,575.71	\$85,311.44
Police Officers (Including Superior Officers)	46.00	10.00	6,527,599.47	\$4,434,414.40	\$74,157.92	\$1,207,123.50	\$466,997.87	\$344,905.78
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	67.00	16.00	5,885,886.07	\$3,637,468.97	\$154,899.62	\$526,914.83	\$1,276,486.45	\$290,116.20
All Other Non-Union Employees not listed above	4.00	29.00	761,082.11	\$591,504.37	\$1,115.80	\$33,439.33	\$89,687.17	\$45,335.44
Totals	130.00	61.00	14,689,134.96	\$9,834,384.45	\$252,358.85	\$1,900,008.60	\$1,930,747.20	\$771,635.86

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	30.00	\$11,407.44	\$342,223.20	30.00	\$11,407.44	\$342,223.20
Parent & Child	20.00	\$22,814.88	\$456,297.60	13.00	\$20,419.32	\$265,451.16
Employee & Spouse (or Partner)	44.00	\$31,826.64	\$1,400,372.16	20.00	\$22,814.88	\$456,297.60
Family	13.00	\$20,419.32	\$265,451.16	44.00	\$31,826.64	\$1,400,372.16
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	107.00		\$2,464,344.12	107.00		\$2,464,344.12
<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	15	\$15,584.28	\$233,764.20	15	\$15,958.68	\$239,380.20
Parent & Child	4	\$21,817.92	\$87,271.68	4	\$22,339.80	\$89,359.20
Employee & Spouse (or Partner)	20	\$33,973.68	\$679,473.60	20	\$34,790.04	\$695,800.80
Family	11	\$38,648.88	\$425,137.68	11	\$39,577.56	\$435,353.16
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	50.00		\$1,425,647.16	50.00		\$1,459,893.36
GRAND TOTAL	157.00		\$3,889,991.28	157.00		\$3,924,237.48

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$5,121,000.00	\$5,121,000.00	\$0.00			
Regional School Debt	\$5,315,977.45	\$5,315,977.45	\$0.00			
Utility Fund Debt						
0	\$15,843,151.00	\$15,843,151.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$5,770,000.00	\$5,770,000.00				
Notes Outstanding			\$0.00			
Bonds Outstanding	\$13,960,000.00	\$13,960,000.00				
Loans and Other Debt	\$1,059,911.09	\$1,059,911.09				
Total (Current Year)	\$47,070,039.54	\$26,280,128.45	\$20,789,911.09			
Population (2010 census)	22,866					
Per Capita Gross Debt	\$2,058.52					
Per Capita Net Debt	\$909.21					
3 Yr. Average Property Valuation		\$3,806,783,462.00				
Net Debt as % of 3 Year Avg Property Valuation		0.55%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal	\$2,300,000.00	\$1,230,000.00	\$1,350,000.00	\$9,080,000.00		
Bonds - Interest	\$435,800.00	\$378,800.00	\$341,900.00	\$1,038,600.00		
Loans & Other Debt - Principal	\$103,684.01	\$105,767.88	\$107,893.98	\$742,565.25		
Loans & Other Debt - Interest	\$20,682.38	\$18,598.34	\$16,472.38	\$53,379.77		
Total	\$2,860,166.39	\$1,733,166.22	\$1,816,266.36	\$10,914,545.02		
Total Principal	\$2,403,684.01	\$1,335,767.88	\$1,457,893.98	\$9,822,565.25		
Total Interest	\$456,482.38	\$397,398.34	\$358,372.38	\$1,091,979.77		
% of Total Current Year Budget	10.14%					
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa3	AA-/Stable				
Year of Last Rating	2014	2016				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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

Sheet UFB-1 contains a calculation error. The worksheet doesn't include the formula for "Avg Residential Taxpayer Impact" so an extra sheet was added with those calculations.
