



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0505_fbi_2017.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	12/31/2017	rroy@townshipoflower.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.556	\$20,086,897.94	32.07%	\$1,279.70
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.063	\$2,251,624.00	3.59%	\$145.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.458	\$16,545,016.00	26.41%	\$1,054.14
Regional School District	0.389	\$14,040,457.00	22.42%	\$895.33
County Purposes	0.228	\$8,235,031.05	13.15%	\$524.77
County Library	0.031	\$1,099,242.48	1.75%	\$71.35
County Board of Health			0.00%	\$0.00
County Open Space	0.011	\$378,591.10	0.60%	\$25.32
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	1.736	\$62,636,859.57	100.00%	\$3,995.60

Total Taxable Valuation as of	October 1, 2016	<u>\$3,625,423,371.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$230,161.51</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.556	0.574	3.24%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$20,086,897.94	\$20,797,190.63	3.54%	\$710,292.69

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,279.70	\$1,321.13	3.24%	\$41.43

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax		\$20,797,190.63
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)	ESTIMATED	\$2,293,968.78
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$17,200,000.00
Regional School District	ESTIMATED	\$14,600,000.00
County Purposes	ESTIMATED	\$10,101,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$64,992,159.41

Revenue Anticipated, Excluding Tax Levy	6,396,387.21
Budget Appropriations, before Reserve for Uncollected Taxes	25,341,301.29
Total Non-Municipal Tax Levy	\$44,194,968.78
Amount to be Raised by Taxes - Before RUT	\$63,139,882.86
Reserve for Uncollected Taxes (RUT)	\$1,852,276.54
Total Amount to be Raised by Taxes	\$64,992,159.40

% of Tax Collections used to Calculate RUT	<u>97.15%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	62,053,946.14
Total Tax Levy, CY 2016	62,890,254.83
% of Taxes Collected, CY 2016	<u>98.67%</u>
Delinquent Taxes - December 31, 2016	<u>\$795,073.20</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	6.19%	\$135,000.00	\$2,180,000.00	\$2,315,000.00	\$2,315,000.00							
08	Local Revenue	-24.19%	(\$279,544.02)	\$1,155,544.02	\$876,000.00	\$876,000.00							
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	-52.35%	(\$274,672.00)	\$524,672.00	\$250,000.00	\$250,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.30%	\$2,770.16	\$120,498.76	\$123,268.92	\$123,268.92							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-93.73%	(\$818,323.70)	\$873,090.99	\$54,767.29	\$54,767.29							
08	Other Special Items	-14.33%	(\$69,273.78)	\$483,396.78	\$414,123.00	\$414,123.00							
15	Receipts from Delinquent Taxes	-3.13%	(\$25,830.26)	\$825,830.26	\$800,000.00	\$800,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.61%	(\$127,923.11)	\$20,925,113.74	\$20,797,190.63	\$20,797,190.63							
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	-5.09%	(\$1,457,796.71)	\$28,651,374.55	\$27,193,577.84	\$27,193,577.84	\$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	21.00	6.00	2.22%	\$42,150.00	\$1,897,200.00	\$1,939,350.00	\$1,939,350.00								
21	Land-Use Administration			0.00%	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00								
22	Uniform Construction Code	4.00	4.00	21.48%	\$66,300.00	\$308,635.00	\$374,935.00	\$374,935.00								
23	Insurance			3.82%	\$194,828.48	\$5,105,092.52	\$5,299,921.00	\$5,299,921.00								
25	Public Safety	55.00	14.00	5.72%	\$322,741.00	\$5,644,382.00	\$5,967,123.00	\$5,967,123.00								
26	Public Works	46.00	15.00	-1.13%	(\$35,000.00)	\$3,092,245.00	\$3,057,245.00	\$3,057,245.00								
27	Health and Human Services			1.68%	\$3,013.00	\$179,000.00	\$182,013.00	\$182,013.00								
28	Parks and Recreation	2.00	19.00	1.87%	\$8,045.00	\$429,880.00	\$437,925.00	\$437,925.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-62.74%	(\$914,823.61)	\$1,458,147.90	\$543,324.29	\$543,324.29								
31	Utilities and Bulk Purchases			6.54%	\$68,000.00	\$1,039,900.00	\$1,107,900.00	\$1,107,900.00								
32	Landfill / Solid Waste Disposal			-10.98%	(\$90,000.00)	\$820,000.00	\$730,000.00	\$730,000.00								
35	Contingency			0.00%	\$0.00	\$300.00	\$300.00	\$300.00								
36	Statutory Expenditures			2.28%	\$51,807.00	\$2,271,508.00	\$2,323,315.00	\$2,323,315.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	3.00	-8.60%	(\$20,700.00)	\$240,650.00	\$219,950.00	\$219,950.00								
44	Capital			0.00%	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00								
45	Debt			2.85%	\$79,000.00	\$2,776,000.00	\$2,855,000.00	\$2,855,000.00								
46	Deferred Charges			-21.28%	(\$10,000.00)	\$47,000.00	\$37,000.00	\$37,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.10%	\$38,184.37	\$1,814,092.18	\$1,852,276.55	\$1,852,276.55								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	130.00	61.00	-0.72%	(\$196,454.76)	\$27,390,032.60	\$27,193,577.84	\$27,193,577.84	\$0.00	\$0.00	\$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					MUA Contributions	\$60,000.00	Contribution reduced from prior year amount of \$205,000; may be denied in future years

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	724	\$64,243,700.00	1.77%	15A Public Schools	7	\$54,145,500.00	23.18%	
2 Residential	14,228	\$3,274,737,900.00	90.33%	15B Other Schools	2	\$1,096,600.00	0.47%	
3A/3B Farm	75	\$6,008,500.00	0.17%	15C Public Property	356	\$114,093,800.00	48.85%	
4A Commercial	332	\$264,828,800.00	7.30%	15D Church and Charities	131	\$43,990,700.00	18.84%	
4B Industrial			0.00%	15E Cemeteries & Graveyards	5	\$987,000.00	0.42%	
4C Apartments	5	\$11,432,200.00	0.32%	15F Other Exempt	89	\$19,239,200.00	8.24%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$4,172,271.00	0.12%					
Total	15,365	\$3,625,423,371.00	100.00%	Total	590	\$233,552,800.00	100.00%	
Average Ratio (%), Assessed to True Value				95.58%	Percentage of Exempt vs. Non-Exempt Properties			6.44%
Equalized Valuation, Taxable Properties				\$3,793,077,391.71				
Total # of property tax appeals filed in 2016		County Tax Board	31.00					
		State Tax Court	4.00					
Number of 2016 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 2016			\$13,929.30					

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 2016 Total Tax Rate
G Commercial/Industrial Exemption	3	\$102,500.00	\$12,250,000.00	\$212,660.00
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	102,500.00	12,250,000.00	212,660.00

**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	85,966.20	\$78,000.00		\$1,999.20		\$5,967.00
Supervisory Staff (Department Heads & Managers)	13.00	1.00	1,293,142.62	\$1,064,519.93	\$19,900.79	\$125,763.72		\$82,958.18
Police Officers (Including Superior Officers)	46.00	10.00	5,544,124.61	\$4,016,443.06	\$239,726.97	\$962,357.58		\$325,597.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	67.00	16.00	4,412,987.39	\$3,504,096.45	\$172,630.16	\$454,991.19		\$281,269.59
All Other Non-Union Employees not listed above	4.00	29.00	634,977.52	\$558,938.50	\$1,095.05	\$32,101.40		\$42,842.57
Totals	130.00	61.00	11,971,198.34	\$9,221,997.94	\$433,352.97	\$1,577,213.09	\$0.00	\$738,634.34

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
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
Teamsters	1904.97	\$403,641.15	X		
Superior Officers	516.72	\$357,227.48	X		
PBA	2465.36	\$828,304.79	X		
Supervisors	1122.64	\$329,142.50	X		
AFSCME	903.22	\$157,317.77	X		
Recreation Aides	72.61	\$6,747.65	X		
Non-Union	689.97	\$120,298.39		X	X
Totals	7675.49	\$2,202,679.73			
Total Funds Reserved as of end of 2016		\$355,526.15			
Total Funds Appropriated in 2017		\$380,000.00			

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	30.00	\$11,407.44	\$342,223.20	30.00	\$11,418.84	\$342,565.20
Parent & Child	13.00	\$20,419.32	\$265,451.16	13.00	\$20,439.72	\$265,716.36
Employee & Spouse (or Partner)	20.00	\$22,814.88	\$456,297.60	18.00	\$22,837.56	\$411,076.08
Family	44.00	\$31,826.64	\$1,400,372.16	46.00	\$31,858.56	\$1,465,493.76
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	107.00		\$2,464,344.12	107.00		\$2,484,851.40
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	15	\$15,958.68	\$239,380.20	16	\$14,692.32	\$235,077.12
Parent & Child	4	\$22,339.80	\$89,359.20	3	\$20,569.32	\$61,707.96
Employee & Spouse (or Partner)	20	\$34,790.04	\$695,800.80	17	\$32,029.44	\$544,500.48
Family	11	\$39,577.56	\$435,353.16	14	\$36,437.04	\$510,118.56
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	50.00		\$1,459,893.36	50.00		\$1,351,404.12
GRAND TOTAL	157.00		\$3,924,237.48	157.00		\$3,836,255.52

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

	Gross Debt		Net Debt	Current Year																
		Deductions		Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets													
Local School Debt	\$5,121,000.00	\$5,121,000.00	\$0.00	Utility Fund - Principal																
Regional School Debt	\$5,642,127.53	\$5,642,127.53	\$0.00	Utility Fund - Interest																
Utility Fund Debt				Bond Anticipation Notes - Principal																
0	\$15,787,361.00	\$15,787,361.00	\$0.00	Bond Anticipation Notes - Interest																
0			\$0.00	Bonds - Principal	\$2,180,000.00	\$2,300,000.00	\$1,230,000.00	\$10,430,000.00												
0			\$0.00	Bonds - Interest	\$505,977.78	\$435,800.00	\$378,800.00	\$1,380,500.00												
0			\$0.00	Loans & Other Debt - Principal	\$101,641.00	\$103,684.01	\$105,767.88	\$850,459.23												
0			\$0.00	Loans & Other Debt - Interest	\$22,725.37	\$20,682.38	\$18,598.34	\$69,852.15												
0			\$0.00																	
0			\$0.00	Total	\$2,810,344.15	\$2,860,166.39	\$1,733,166.22	\$12,730,811.38												
<u>Municipal Purposes</u>				Total Principal	\$2,281,641.00	\$2,403,684.01	\$1,335,767.88	\$11,280,459.23												
Debt Authorized	\$2,110,000.00		\$2,110,000.00	Total Interest	\$528,703.15	\$456,482.38	\$397,398.34	\$1,450,352.15												
Notes Outstanding			\$0.00	% of Total Current Year Budget	10.33%															
Bonds Outstanding	\$16,140,000.00		\$16,140,000.00	Description																
Loans and Other Debt	\$1,161,552.09		\$1,161,552.09	Debt Not Listed Above																
Total (Current Year)	\$45,962,040.62	\$26,550,488.53	\$19,411,552.09	Total Guarantees - Governmental																
Population (2010 census)	<u>22,866</u>			Total Guarantees - Other																
Per Capita Gross Debt	<u>\$2,010.06</u>			Total Capital/Equipment Leases																
Per Capita Net Debt	<u>\$848.93</u>			Total Other																
3 Yr. Average Property Valuation		<u>\$3,744,605,781.67</u>		<table border="1"> <tr> <td><u>Bond Rating</u></td> <td><u>Moody's</u></td> <td><u>Standard & Poors</u></td> <td><u>Fitch</u></td> </tr> <tr> <td>Rating</td> <td>Aa3</td> <td>AA-/Stable</td> <td></td> </tr> <tr> <td>Year of Last Rating</td> <td>2014</td> <td>2016</td> <td></td> </tr> </table>					<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	
<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																		
Net Debt as % of 3 Year Avg Property Valuation		<u>0.52%</u>		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)
