



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0610_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
Michael		Santiago	12/31/2017	michael.santiago@millvillenj.gov

Chief Administrative Officer

Regina		Burke		regina.shepard@millvillenj.gov
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Chief Financial Officer

Marcella	D	Shepard		marcella.shepard@millvilleni.gov
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Municipal Clerk

Jeanne		Hitchner		jeanne.hitchner@millvillenj.gov
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Registered Municipal Accountant

Michael	S	Garcia		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Lynne		Porreca Compari	12/31/2017	lynne.porrecacompari@millvillenj.gov
David	W	Ennis	12/31/2017	David.ennis@millvillenj.gov
Joseph		Sooy	12/31/2017	Joseph.sooy@millvillenj.gov
Michael		Santiago	12/31/2017	michael.santiago@millvillenj.gov
William		Davis	12/31/2017	william.davis@millvillenj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	1.266	\$18,634,053.00	38.44%	\$1,595.16	Municipal Purpose Tax	ESTIMATED	\$18,634,053.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.800	\$11,772,394.00	24.28%	\$1,008.00	Local School District	ESTIMATED	\$11,772,394.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.161	\$17,082,346.09	35.24%	\$1,462.86	County Purposes	ESTIMATED	\$17,082,346.09
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.057	\$829,448.36	1.71%	\$71.82	County Board of Health	ESTIMATED	\$829,448.36
County Open Space	0.012	\$162,849.29	0.34%	\$15.12	County Open Space	ESTIMATED	\$162,849.29
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.296	\$48,481,090.74	100.00%	\$4,152.96	Total ESTIMATED amount to be raised by taxes		\$48,481,090.74
Total Taxable Valuation as of October 1, 2016 <u>\$1,472,483,710.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>14,080,172.94</u>		
Current Year Average Residential Assessment <u>\$126,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>30,539,141.94</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$29,847,037.74</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$46,306,006.74</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$2,175,084.00</u>		
	1.266	1.266	0.00%		Total Amount to be Raised by Taxes <u>\$48,481,090.74</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.51%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$18,634,053.00	\$18,634,053.00	0.00%	\$0.00	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>47,471,645.74</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2016 <u>48,610,325.57</u>		
	\$1,595.16	\$1,595.16	0.00%	\$0.00	% of Taxes Collected, CY 2016 <u>97.66%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2016 <u>\$758,955.29</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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-6.74%	(\$460,553.03)	\$6,831,754.03	\$6,371,201.00	\$5,748,139.00		\$457,043.00	\$166,019.00				
08	Local Revenue	-7.92%	(\$922,416.05)	\$11,653,596.05	\$10,731,180.00	\$1,650,180.00		\$3,200,000.00	\$5,881,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,249,725.00	\$4,249,725.00	\$4,249,725.00							
08	Uniform Construction Code Fees	-32.49%	(\$51,965.00)	\$159,965.00	\$108,000.00	\$108,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	33.47%	\$12,538.78	\$37,461.22	\$50,000.00	\$50,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-69.75%	(\$231,738.29)	\$332,242.23	\$100,503.94	\$100,503.94							
08	Other Special Items	-35.37%	(\$898,628.29)	\$2,540,453.29	\$1,641,825.00	\$1,491,625.00		\$63,400.00	\$86,800.00				
15	Receipts from Delinquent Taxes	-14.09%	(\$106,955.29)	\$758,955.29	\$652,000.00	\$652,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.00%	(\$1,191,537.96)	\$19,855,590.96	\$18,664,053.00	\$18,664,053.00							
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	-8.30%	(\$3,851,255.13)	\$46,419,743.07	\$42,568,487.94	\$32,714,225.94	\$0.00	\$3,720,443.00	\$6,133,819.00	\$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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20			0.49%	\$12,060.00	\$2,480,144.00	\$2,492,204.00	\$2,492,204.00									
21			3.52%	\$5,400.00	\$153,550.00	\$158,950.00	\$158,950.00									
22			-9.85%	(\$46,350.00)	\$470,650.00	\$424,300.00	\$424,300.00									
23			0.39%	\$23,490.00	\$5,998,700.00	\$6,022,190.00	\$6,018,190.00			\$2,000.00	\$2,000.00					
25			-2.49%	(\$211,279.78)	\$8,477,129.78	\$8,265,850.00	\$8,265,850.00									
26			1.08%	\$27,400.00	\$2,533,639.00	\$2,561,039.00	\$2,561,039.00									
27			0.94%	\$1,000.00	\$105,900.00	\$106,900.00	\$106,900.00									
28			7.00%	\$39,000.00	\$556,850.00	\$595,850.00	\$595,850.00									
29			0.00%	\$0.00	\$689,680.00	\$689,680.00	\$689,680.00									
30			0.08%	\$6,136.50	\$7,405,793.50	\$7,411,930.00	\$391,250.00			\$2,774,796.00	\$4,245,884.00					
31			1.14%	\$19,750.00	\$1,736,200.00	\$1,755,950.00	\$1,755,950.00									
32			-6.25%	(\$53,960.15)	\$863,264.09	\$809,303.94	\$708,800.00	\$100,503.94								
35			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00									
36			-3.14%	(\$98,590.00)	\$3,142,719.00	\$3,044,129.00	\$2,656,129.00			\$165,000.00	\$223,000.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42			0.00%	\$0.00	\$82,500.00	\$82,500.00	\$82,500.00									
43			1.12%	\$5,100.00	\$456,250.00	\$461,350.00	\$461,350.00									
44			0.00%	\$0.00	\$375,000.00	\$375,000.00	\$50,000.00			\$145,000.00	\$180,000.00					
45			-11.10%	(\$637,704.00)	\$5,746,081.00	\$5,108,377.00	\$3,001,795.00			\$623,647.00	\$1,482,935.00					
46			-86.72%	(\$169,099.00)	\$195,000.00	\$25,901.00	\$15,901.00			\$10,000.00						
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50			-3.75%	(\$84,718.86)	\$2,259,802.86	\$2,175,084.00	\$2,175,084.00									
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	0.00	0.00	-2.66%	(\$1,162,365.29)	\$43,730,853.23	\$42,568,487.94	\$32,613,722.00	\$100,503.94	\$0.00	\$3,720,443.00	\$6,133,819.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	882	\$25,996,300.00	1.77%	15A Public Schools	22	\$74,316,000.00	23.57%
2 Residential	8,385	\$1,050,860,600.00	71.48%	15B Other Schools	1	\$556,800.00	0.18%
3A/3B Farm	153	\$10,490,600.00	0.71%	15C Public Property	502	\$118,898,800.00	37.71%
4A Commercial	413	\$236,306,200.00	16.07%	15D Church and Charities	81	\$43,103,500.00	13.67%
4B Industrial	67	\$109,763,400.00	7.47%	15E Cemeteries & Graveyards	4	\$709,200.00	0.22%
4C Apartments	33	\$36,696,300.00	2.50%	15F Other Exempt	125	\$77,710,000.00	24.65%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	9,933	\$1,470,113,400.00	100.00%	Total	735	\$315,294,300.00	100.00%
Average Ratio (%), Assessed to True Value				93.04%			
Equalized Valuation, Taxable Properties				\$1,580,087,489.25			
Total # of property tax appeals filed in 2016				County Tax Board		132.00	
				State Tax Court		14.00	
Number of 2016 County Tax Board decisions appealed to Tax Court				4.00			
Number of pending property tax appeals in State Tax Court				20.00			
Amount paid out by municipality for tax appeals in 2016				\$165,448.28			

Percentage of Exempt vs.
Non-Exempt Properties 21.45%

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				
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
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	84,694.75	\$71,500.00		\$7,725.00		\$5,469.75
Supervisory Staff (Department Heads & Managers)	19.00		2,243,952.98	\$1,637,460.00		\$162,215.00	\$319,012.29	\$125,265.69
Police Officers (Including Superior Officers)	78.00		9,489,313.38	\$5,922,025.00	\$258,550.00	\$1,515,928.00	\$1,319,996.39	\$472,813.99
Fire Fighters (Including Superior Officers)	14.00		1,239,354.02	\$826,615.00	\$40,000.00	\$85,742.00	\$220,700.97	\$66,296.05
All Other Union Employees not listed above	87.00		7,942,505.47	\$4,940,815.00	\$275,550.00	\$516,771.00	\$1,810,317.55	\$399,051.92
All Other Non-Union Employees not listed above		36.00	0.00					
Totals	198.00	41.00	20,999,820.60	\$13,398,415.00	\$574,100.00	\$2,288,381.00	\$3,670,027.20	\$1,068,897.40

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	36.00	\$11,839.76	\$426,231.36	32.00	\$11,793.48	\$377,391.36
Parent & Child	16.00	\$20,432.68	\$326,922.88	16.00	\$20,402.40	\$326,438.40
Employee & Spouse (or Partner)	39.00	\$23,680.16	\$923,526.24	38.00	\$23,584.92	\$896,226.96
Family	76.00	\$32,321.72	\$2,456,450.72	79.00	\$32,240.40	\$2,546,991.60
Employee Cost Sharing Contribution (enter as negative -)			(\$668,965.00)			(\$733,459.00)
Subtotal	167.00		\$3,464,166.20	165.00		\$3,413,589.32
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	27	\$11,397.65	\$307,736.55	26	\$10,443.54	\$271,532.04
Parent & Child	6	\$16,483.37	\$98,900.22	6	\$15,287.94	\$91,727.64
Employee & Spouse (or Partner)	26	\$22,305.14	\$579,933.64	23	\$21,745.16	\$500,138.68
Family	19	\$26,059.57	\$495,131.83	23	\$25,838.48	\$594,285.04
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	78.00		\$1,481,702.24	78.00		\$1,457,683.40
GRAND TOTAL	245.00		\$4,945,868.44	243.00		\$4,871,272.72

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)?

NO

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

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00	\$525,000.00	\$565,000.00	\$575,000.00	\$3,071,000.00
Regional School Debt		\$0.00	\$202,530.00	\$176,730.00	\$148,930.00	\$391,170.00
Utility Fund Debt			\$6,356,902.00			
Water	\$6,741,605.05	\$6,741,605.05	\$316,000.00			
Sewer	\$16,780,510.09	\$16,780,510.09	\$2,035,000.00	\$2,020,000.00	\$2,080,000.00	\$7,189,000.00
0		\$0.00	\$501,932.50	\$420,732.50	\$338,182.50	\$611,655.00
0		\$0.00	\$832,276.19	\$790,325.71	\$809,058.81	\$6,190,537.18
0		\$0.00	\$135,991.57	\$120,806.12	\$104,405.55	\$412,942.15
0		\$0.00				
Total			\$10,905,632.26	\$4,093,594.33	\$4,055,576.86	\$17,866,304.33
<u>Municipal Purposes</u>						
Debt Authorized	\$5,369,058.54	\$5,369,058.54	\$9,749,178.19	\$3,375,325.71	\$3,464,058.81	\$16,450,537.18
Notes Outstanding	\$6,356,902.00	\$6,356,902.00	\$1,156,454.07	\$718,268.62	\$591,518.05	\$1,415,767.15
Bonds Outstanding	\$13,324,000.00	\$1,121,153.58	\$12,202,846.42			
Loans and Other Debt	\$537,881.99	\$537,881.99				
Total (Current Year)	\$49,109,957.67	\$24,643,268.72	\$24,466,688.95			
Population (2010 census)	<u>23,847</u>					
Per Capita Gross Debt	<u>\$2,059.38</u>					
Per Capita Net Debt	<u>\$1,025.99</u>					
3 Yr. Average Property Valuation		<u>\$1,584,861,999.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>1.54%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total Principal			\$9,749,178.19	\$3,375,325.71	\$3,464,058.81	\$16,450,537.18
Total Interest			\$1,156,454.07	\$718,268.62	\$591,518.05	\$1,415,767.15
% of Total Current Year Budget			25.62%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AA-/Stable				
Year of Last Rating		2016				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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