

File 2015 Municipal Budget



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1603_fba_2015.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
DOMENICK		STAMPONE	12/31/2018	

Chief Administrative Officer

ALLAN		SUSEN		asusen@haledonboronj.com
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Chief Financial Officer

MARY ANN		BRINDISI		mbrindisi@haledonboronj.com
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Municipal Clerk

ALLAN		SUSEN		asusen@haledonboronj.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
MOUNIR		ALMAITA	12/31/2016	
TAHSINA		AHMED	12/31/2017	
MAHA		KANDIS	12/31/2016	
MICHAEL		JOHNSON	12/31/2017	
REYNALDO		MARTINEZ	12/31/2015	
MICHAEL		TIRRI	12/31/2015	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 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	1.347	\$6,962,576.00	33.02%	\$3,111.33
Municipal Library	0.035	\$180,888.00	0.86%	\$80.85
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.142	\$5,905,900.00	28.01%	\$2,638.94
County Purposes	0.831	\$4,293,727.00	20.36%	\$1,918.57
County Library	0.714	\$3,690,301.41	17.50%	\$1,648.99
County Board of Health			0.00%	\$0.00
County Open Space	0.010	\$53,257.64	0.25%	\$23.80
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2014 Budget)	4.079	\$21,086,650.05	100.00%	\$9,422.49

Total Taxable Valuation as of October 1, 2014 \$515,122,000.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$231,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.347	1.388	3.05%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,962,576.00	\$7,152,161.00	2.72%	\$189,585.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,111.33	\$3,206.28	3.05%	\$94.95

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$7,152,161.00
Municipal Library	ACTUAL	\$179,431.20
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$6,024,018.00
Regional School District	ESTIMATED	\$4,337,587.75
County Purposes	ESTIMATED	\$3,818,430.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$21,511,627.95

Revenue Anticipated, Excluding Tax Levy	2,708,716.69
Budget Appropriations, before Reserve for Uncollected Taxes	9,300,308.89
Total Non-Municipal Tax Levy	\$14,180,035.75
Amount to be Raised by Taxes - Before RUT	\$20,771,627.95
Reserve for Uncollected Taxes (RUT)	\$740,000.00
Total Amount to be Raised by Taxes	\$21,511,627.95

% of Tax Collections used to Calculate RUT 96.56%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2014	20,486,321.30
Total Tax Levy, CY 2014	21,093,620.74
% of Taxes Collected, CY 2014	97.12%

Delinquent Taxes - December 31, 2014 \$548,172.62

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	10.46%	\$76,000.00	\$726,650.00	\$802,650.00	\$800,000.00		\$2,650.00					
08	Local Revenue	-3.94%	(\$44,068.90)	\$1,118,662.66	\$1,074,593.76	\$489,000.00		\$585,593.76					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$692,072.00	\$692,072.00	\$692,072.00							
08	Uniform Construction Code Fees	-43.29%	(\$34,348.00)	\$79,348.00	\$45,000.00	\$45,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	20.82%	\$8,037.27	\$38,607.42	\$46,644.69	\$46,644.69							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-1.03%	(\$787.83)	\$76,787.83	\$76,000.00	\$76,000.00							
15	Receipts from Delinquent Taxes	-26.80%	(\$204,975.11)	\$764,975.11	\$560,000.00	\$560,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	0.81%	\$59,031.03	\$7,272,561.17	\$7,331,592.20	\$7,331,592.20							
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	-1.31%	(\$141,111.54)	\$10,769,664.19	\$10,628,552.65	\$10,040,308.89	\$0.00	\$588,243.76	\$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	WATER Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	7.00	5.00	-12.36%	(\$114,372.00)	\$925,364.00	\$810,992.00	\$810,992.00									
21			2.99%	\$353.00	\$11,787.00	\$12,140.00	\$12,140.00									
22	1.00	2.00	6.70%	\$7,476.00	\$111,600.00	\$119,076.00	\$119,076.00									
23			0.00%	\$0.00	\$1,284,500.00	\$1,284,500.00	\$1,284,500.00									
25	17.00	37.00	2.12%	\$48,270.00	\$2,275,389.00	\$2,323,659.00	\$2,323,659.00									
26	10.00	3.00	-2.68%	(\$42,300.00)	\$1,577,200.00	\$1,534,900.00	\$1,173,250.00			\$361,650.00						
27		2.00	0.85%	\$604.00	\$71,162.00	\$71,766.00	\$71,766.00									
28		1.00	-30.58%	(\$18,500.00)	\$60,500.00	\$42,000.00	\$42,000.00									
29	2.00	7.00	-3.12%	(\$7,328.64)	\$235,193.00	\$227,864.36	\$179,431.20	\$48,433.16								
30			-49.99%	(\$5,497.50)	\$10,997.50	\$5,500.00	\$5,500.00									
31			-1.08%	(\$3,000.00)	\$279,000.00	\$276,000.00	\$276,000.00									
32	1.00	1.00	5.09%	\$40,469.11	\$794,815.42	\$835,284.53	\$800,000.00	\$35,284.53								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
36			6.99%	\$52,933.00	\$757,324.00	\$810,257.00	\$785,257.00			\$25,000.00						
37			-100.00%	(\$20,000.00)	\$20,000.00	\$0.00	\$0.00									
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
43	2.00		13.41%	\$17,850.00	\$133,124.00	\$150,974.00	\$150,974.00									
44			18.75%	\$15,000.00	\$80,000.00	\$95,000.00	\$95,000.00									
45			-0.20%	(\$2,104.00)	\$1,073,418.76	\$1,071,314.76	\$836,046.00			\$235,268.76						
46			0.00%	\$0.00	\$251,000.00	\$251,000.00	\$251,000.00									
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50			1.30%	\$9,487.00	\$730,513.00	\$740,000.00	\$740,000.00									
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	40.00	58.00	-0.19%	(\$20,660.03)	\$10,682,887.68	\$10,662,227.65	\$9,956,591.20	\$83,717.69	\$0.00	\$621,918.76	\$0.00	\$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, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	99	\$5,385,600.00	1.05%	15A Public Schools	9	\$46,236,500.00	46.69%
2 Residential	1,696	\$392,160,000.00	76.13%	15B Other Schools	1	\$2,449,000.00	2.47%
3A/3B Farm			0.00%	15C Public Property	33	\$26,896,700.00	27.16%
4A Commercial	145	\$77,027,100.00	14.95%	15D Church and Charities	10	\$20,671,400.00	20.87%
4B Industrial	25	\$22,962,700.00	4.46%	15E Cemeteries & Graveyards			0.00%
4C Apartments	9	\$17,586,600.00	3.41%	15F Other Exempt	10	\$2,778,900.00	2.81%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,974	\$515,122,000.00	100.00%	Total	63	\$99,032,500.00	100.00%
Average Ratio (%), Assessed to True Value				96.04%			
Equalized Valuation, Taxable Properties				\$536,361,932.53			
Total # of property tax appeals filed in 2014				County Tax Board		86.00	
				State Tax Court		0.00	
Number of 2014 County Tax Board decisions appealed to Tax Court				14.00			
Number of pending property tax appeals in State Tax Court				14.00			
Amount paid out by municipality for tax appeals in 2014				\$34,373.73			
				Percentage of Exempt vs. Non-Exempt Properties			
				3.09%			

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 2014 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		7.00	14,850.00	\$13,500.00		\$1,350.00	\$0.00	
Supervisory Staff (Department Heads & Managers)	3.00	1.00	330,890.26	\$246,910.00		\$31,820.70	\$52,159.56	
Police Officers (Including Superior Officers)	17.00		2,068,120.00	\$1,559,829.00	\$80,000.00	\$428,291.00		
Fire Fighters (Including Superior Officers)		4.00	30,947.00	\$30,947.00		\$3,094.70		
All Other Union Employees not listed above	10.00		801,744.00	\$680,677.00	\$38,000.00	\$83,067.00		
All Other Non-Union Employees not listed above	9.00	21.00	607,686.60	\$538,806.00		\$68,880.60		
Totals	39.00	33.00	3,854,237.86	\$3,070,669.00	\$118,000.00	\$616,504.00	\$52,159.56	\$0.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	7.00	\$11,296.56	\$79,075.92
Parent & Child	2.00	\$18,588.00	\$37,176.00
Employee & Spouse (or Partner)	5.00	\$23,029.20	\$115,146.00
Family	9.00	\$30,300.12	\$272,701.08
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	23.00	\$83,213.88	\$504,099.00
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
Retirees - Health Benefits - Annual Cost			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
GRAND TOTAL	23.00	\$83,213.88	\$504,099.00

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
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
Doug Morgan	24.50	\$8,009.59	YES	YES	
Joe Schulmeister	115.50	\$32,321.52	YES	YES	
Mike Frank	117.50	\$35,959.44	YES	YES	
Anthony Harrington	134.50	\$42,261.20	YES	YES	
Dave Quaglietta	101.50	\$31,482.00	YES	YES	
Gerard Denny	105.00	\$28,845.60	YES	YES	
Roy Sconfienza	26.00	\$7,142.72	YES	YES	
Roco Feldhann	102.50	\$28,158.80	YES	YES	
Joe Daskus	50.00	\$13,736.00	YES	YES	
Henry Manger	146.00	\$40,109.12	YES	YES	
Eric Lukasewicz	22.00	\$6,156.48	YES	YES	
James Halstead	39.00	\$5,779.92	YES	YES	
Allan Susen	176.50	\$80,883.77		YES	YES
Edlyn Miller	68.50	\$10,090.87	YES	YES	
Leena Abaza	51.00	\$11,564.66	YES	YES	
Debbie Gutches	283.50	\$74,852.79	YES	YES	
Jesica Jimenez	24.00	\$3,577.85	YES	YES	
Nuha Kardan	27.50	\$4,411.00	YES	YES	
Zoe Velez	29.00	\$3,413.07	YES	YES	
Kelly Mullanaphy	112.50	\$21,921.53	YES	YES	
Joanne Van Hook	38.50	\$5,334.75	YES	YES	
Denise Wahad	53.50	\$6,950.08	YES	YES	
Louis Mercuro	249.00	\$135,896.48			YES
Frank Conca	69.00	\$29,029.61	YES	YES	
Angelo Daniele	145.00	\$66,913.15	YES	YES	
Donald DeVirgilio	372.00	\$165,536.65	YES	YES	
Jessica Funes	36.00	\$9,595.94	YES	YES	
George Guzman	31.00	\$10,401.83	YES	YES	
George Kelley	21.70	\$5,992.87	YES	YES	
Chris LeMay	162.00	\$79,878.64	YES	YES	
Andrea Len	20.00	\$3,365.30	YES	YES	
Timothy Lindberg	20.00	\$3,365.30	YES	YES	
Totals	2974.20	\$1,012,938.53			
Total Funds Reserved as of end of 2014		\$0.00			
Total Funds Appropriated in 2015		\$0.00			

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

	Gross Debt	Deductions	Net Debt		Current Year	2016	2017	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$185,000.00	\$185,000.00	\$180,000.00	\$855,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$40,593.76	\$35,043.76	\$29,568.76	\$70,871.92
Utility Fund Debt				Bond Anticipation Notes - Principal	\$100,000.00			
WATER	\$1,405,000.00	\$1,405,000.00	\$0.00	Bond Anticipation Notes - Interest	\$24,337.00			
0			\$0.00	Bonds - Principal	\$405,000.00	\$425,000.00	\$435,000.00	\$3,270,000.00
0			\$0.00	Bonds - Interest	\$198,881.25	\$184,956.25	\$170,806.25	\$798,912.50
0			\$0.00	Loans & Other Debt - Principal	\$29,107.90	\$29,391.46	\$34,680.73	\$458,208.49
0			\$0.00	Loans & Other Debt - Interest	\$18,032.59	\$16,999.01	\$15,959.75	\$96,974.76
0			\$0.00	Total	\$1,000,952.50	\$876,390.48	\$866,015.49	\$5,549,967.67
Municipal Purposes				Total Principal	\$719,107.90	\$639,391.46	\$649,680.73	\$4,583,208.49
Debt Authorized	\$4,535,000.00		\$4,535,000.00	Total Interest	\$281,844.60	\$236,999.02	\$216,334.76	\$966,759.18
Notes Outstanding	\$4,122,306.00		\$4,122,306.00	% of Total Current Year Budget	9.39%			
Bonds Outstanding			\$0.00					
Loans and Other Debt	\$918,791.74	\$656,804.02	\$261,987.72					
Total (Current Year)	\$10,981,097.74	\$2,061,804.02	\$8,919,293.72	Description	Debt Not Listed Above			
				Total Guarantees - Governmental	\$0.00			
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	8,318			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$1,320.16			Rating	AA			
Per Capita Net Debt	\$1,072.29			Year of Last Rating	2014			
3 Yr. Average Property Valuation		\$554,365,175.33						
Net Debt as % of 3 Year Avg Property Valuation		1.61%		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)
