



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0233_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: MAHWAH **State:** NJ **Zip:** 07430

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
WILLIAM		LAFORET	12/31/2016	wlaforet@mahwahtwp.org

Chief Administrative Officer

BRIAN		CAMPION		bcampion@mahwahtwp.org
-------	--	---------	--	------------------------

Chief Financial Officer

KENNETH		SESHOLTZ		ksesholtz@mahwahtwp.org
---------	--	----------	--	--

Municipal Clerk

KATHRINE		COVIELLO		kcoviello@mahwahtwp.org
----------	--	----------	--	-------------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
MARY		AMOROSO	12/31/2018	amoroso@mahwahtwp.org
JANET		ARIEMMA	12/31/2018	jariemma@mahwahtwp.org
H. LISA		DIGIULIO	12/31/2016	ldigiulio@mahwahtwp.org
ROBERT		HERMANSEN	12/31/2018	rhermansen@mahwahtwp.org
JOHN		ROTH	12/31/2016	jroth@mahwahtwp.org
STEVEN		SBARRA	12/31/2016	ssbarra@mahwahtwp.org
JONATHAN		WONG	12/31/2018	jwong@mahwahtwp.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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	14.31%	\$1,205,537.32	\$8,426,121.52	\$9,631,658.84	\$4,100,000.00		\$3,467,273.84	\$2,064,385.00				
08	Local Revenue	-29.61%	(\$3,344,023.42)	\$11,294,023.42	\$7,950,000.00	\$725,000.00		\$3,025,000.00	\$4,200,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,913,416.00	\$4,913,416.00	\$4,913,416.00							
08	Uniform Construction Code Fees	-6.75%	(\$79,671.00)	\$1,179,671.00	\$1,100,000.00	\$1,100,000.00							
	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	-95.53%	(\$457,911.00)	\$479,327.00	\$21,416.00	\$21,416.00							
08	Other Special Items	9.49%	\$230,770.50	\$2,430,729.50	\$2,661,500.00	\$2,541,500.00			\$120,000.00				
15	Receipts from Delinquent Taxes	-13.34%	(\$65,438.29)	\$490,438.29	\$425,000.00	\$425,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.62%	(\$1,541,020.54)	\$23,284,282.52	\$21,743,261.98	\$21,743,261.98							
07	Minimum Library Tax	1.05%	\$20,688.36	\$1,963,028.70	\$1,983,717.06	\$1,983,717.06							
54	Open Space Levy Tax	0.54%	\$3,072.44	\$565,455.82	\$568,528.26		\$568,528.26						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-7.32%	(\$4,027,995.63)	\$55,026,493.77	\$50,998,498.14	\$37,553,311.04	\$568,528.26	\$6,492,273.84	\$6,384,385.00	\$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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility	
20	General Government	22.00	12.00	-11.50%	(\$288,450.00)	\$2,507,707.00	\$2,219,257.00	\$2,219,257.00								
21	Land-Use Administration	3.00	3.00	8.24%	\$26,450.00	\$321,150.00	\$347,600.00	\$347,600.00								
22	Uniform Construction Code	7.79	0.21	-0.23%	(\$1,550.00)	\$668,750.00	\$667,200.00	\$667,200.00								
23	Insurance			3.26%	\$241,500.00	\$7,408,250.00	\$7,649,750.00	\$6,465,000.00		\$736,750.00	\$448,000.00					
25	Public Safety	62.00	9.00	-0.75%	(\$65,811.75)	\$8,752,279.00	\$8,686,467.25	\$8,686,467.25								
26	Public Works	37.00	1.00	6.83%	\$493,150.00	\$7,225,262.00	\$7,718,412.00	\$3,086,050.00		\$3,847,522.00	\$784,840.00					
27	Health and Human Services	9.00	3.00	5.03%	\$34,425.00	\$684,165.00	\$718,590.00	\$718,590.00								
28	Parks and Recreation	2.00	1.00	6.75%	\$26,916.00	\$398,625.00	\$425,541.00	\$425,541.00								
29	Education (including Library)			1.05%	\$20,688.36	\$1,963,028.70	\$1,983,717.06	\$1,983,717.06								
30	Unclassified			-4.33%	(\$40,073.05)	\$925,501.31	\$885,428.26	\$316,900.00	\$568,528.26							
31	Utilities and Bulk Purchases			2.85%	\$43,000.00	\$1,510,000.00	\$1,553,000.00	\$1,553,000.00								
32	Landfill / Solid Waste Disposal			0.16%	\$7,840.00	\$4,865,210.00	\$4,873,050.00	\$1,123,050.00			\$3,750,000.00					
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			5.31%	\$155,469.35	\$2,926,198.00	\$3,081,667.35	\$2,786,062.35		\$186,060.00	\$109,545.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	4.00	1.00	-1.31%	(\$5,000.00)	\$381,750.00	\$376,750.00	\$376,750.00								
44	Capital			54.10%	\$312,100.00	\$576,900.00	\$889,000.00	\$130,000.00		\$517,000.00	\$242,000.00					
45	Debt			2.85%	\$158,700.00	\$5,563,015.00	\$5,721,715.00	\$3,996,715.00		\$1,200,000.00	\$525,000.00					
46	Deferred Charges			-63.69%	(\$9,814.99)	\$15,411.29	\$5,596.30	\$654.46		\$4,941.84						
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-0.11%	(\$2,810.89)	\$2,668,567.81	\$2,665,756.92	\$2,665,756.92								
55	Surplus General Budget			133.33%	\$300,000.00	\$225,000.00	\$525,000.00				\$525,000.00					
	Total	146.79	30.21	2.84%	\$1,406,728.03	\$49,591,770.11	\$50,998,498.14	\$37,553,311.04	\$0.00	\$568,528.26	\$6,492,273.84	\$6,384,385.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
X				Surplus Anticipated	\$225,000.00	Proceeds, from the sale of property, are not anticipated to be available for 2016
X				Sewer Utility Operating Surplus	\$525,000.00	Sewer Utility Operating Surplus is not anticipated to be available for 2016
	X			Police Department: Salaries & Wages	(\$177,800.00)	The decrease in appropriations is the result of retirements that are not anticipated to
	X			Salary Adjustment / Accumulated Leave	(\$85,000.00)	The decrease in the appropriation is the result of the decrease in the number of anti
	X			Declared State of Emergency Costs for Snow Removal	(\$115,000.00)	The decrease in appropriations, as a result of the 2014 declared state of emergency
	X			Capital Improvement Fund	(\$54,000.00)	The decrease in the appropriation is the result of the decrease in the number of anti
		X		Employee Medical Insurance	\$200,000.00	An increase of 3.9% is proposed for 2015. There are no significant increases anticip
		X		Demolition of Structures	\$100,000.00	The amount of the appropriation is not anticipated for 2016
		X		Payment of Bond Anticipation Notes	\$200,000.00	The increase in appropriations is the result of the aggressive payment of outstanding
			X	N/A	N/A	There are no Structural Imbalance Offsets anticipated for 2016

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2014 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2014 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	414	\$97,182,300.00	1.71%	15A Public Schools	13	\$78,753,700.00	15.17%
2 Residential	9,258	\$4,374,675,800.00	76.95%	15B Other Schools	2	\$4,647,700.00	0.90%
3A/3B Farm	32	\$13,819,800.00	0.24%	15C Public Property	363	\$363,545,500.00	70.01%
4A Commercial	161	\$770,650,255.00	13.56%	15D Church and Charities	30	\$42,057,600.00	8.10%
4B Industrial	81	\$374,621,600.00	6.59%	15E Cemeteries & Graveyards	6	\$2,089,700.00	0.40%
4C Apartments	8	\$49,592,700.00	0.87%	15F Other Exempt	19	\$28,168,300.00	5.42%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$4,740,139.00	0.08%				
Total	9,954	\$5,685,282,594.00	100.00%	Total	433	\$519,262,500.00	100.00%
Average Ratio (%), Assessed to True Value				94.67%			
Equalized Valuation, Taxable Properties				\$6,005,368,748.28			
Total # of property tax appeals filed in 2014				County Tax Board 68.00			
				State Tax Court 24.00			
Number of 2014 County Tax Board decisions appealed to Tax Court				25.00			
Number of pending property tax appeals in State Tax Court				49.00			
Amount paid out by municipality for tax appeals in 2014				\$668,223.32			
				Percentage of Exempt vs. Non-Exempt Properties 4.17%			

<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 2014 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption			N/A	
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		8.00	73,234.60	\$65,000.00		\$953.60		\$7,281.00
Supervisory Staff (Department Heads & Managers)	13.00	2.00	2,008,573.29	\$1,394,231.68	\$4,000.00	\$176,192.42	\$316,955.16	\$117,194.03
Police Officers (Including Superior Officers)	53.00		9,917,360.07	\$6,443,500.00	\$543,400.00	\$1,592,633.35	\$1,208,388.31	\$129,438.41
Fire Fighters (Including Superior Officers)		3.00	85,885.50	\$13,500.00	\$66,000.00			\$6,385.50
All Other Union Employees not listed above	72.89	7.11	7,382,980.38	\$4,017,473.91	\$632,500.00	\$495,496.89	\$1,841,248.54	\$396,261.04
All Other Non-Union Employees not listed above	7.90	10.10	1,299,007.67	\$930,294.41	\$32,600.00	\$110,891.09	\$146,282.15	\$78,940.01
Totals	146.79	30.21	20,767,041.51	\$12,864,000.00	\$1,278,500.00	\$2,376,167.35	\$3,512,874.16	\$735,500.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	40.00	\$16,448.32	\$657,932.80
Parent & Child	9.00	\$30,258.48	\$272,326.32
Employee & Spouse (or Partner)	19.00	\$29,998.00	\$569,962.00
Family	59.00	\$43,180.56	\$2,547,653.04
Employee Cost Sharing Contribution (enter as negative -)			(\$535,000.00)
Subtotal	127.00	\$119,885.36	\$3,512,874.16
<u>Elected Officials - Health Benefits - Annual Cost</u>			
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
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	25	\$16,448.32	\$411,208.00
Parent & Child	3	\$30,127.87	\$90,383.61
Employee & Spouse (or Partner)	38	\$29,998.00	\$1,139,924.00
Family	17	\$43,203.94	\$734,466.98
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	83.00	\$119,778.13	\$2,375,982.59
GRAND TOTAL	210.00	\$239,663.49	\$5,888,856.75

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)?

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

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

	Gross	Deductions	Net	Current Year	2016	2017	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$13,202,000.00	\$13,202,000.00	\$0.00	Utility Fund - Principal	\$1,775,000.00	\$1,750,000.00	\$1,750,000.00	\$2,500,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$400,000.00	\$350,000.00	\$350,000.00	\$400,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$950,000.00	\$1,000,000.00	\$1,100,000.00	\$9,500,000.00
Water	\$8,202,439.66	\$8,202,439.66	\$0.00	Bond Anticipation Notes - Interest	\$100,000.00	\$150,000.00	\$150,000.00	\$500,000.00
Sewer	\$2,543,200.00	\$2,543,200.00	\$0.00	Bonds - Principal	\$2,140,000.00	\$2,225,000.00	\$2,270,000.00	\$13,260,000.00
0			\$0.00	Bonds - Interest	\$806,715.00	\$729,915.00	\$661,140.00	\$2,054,340.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
			\$0.00	Total	\$6,171,715.00	\$6,204,915.00	\$6,281,140.00	\$28,214,340.00
<u>Municipal Purposes</u>				Total Principal	\$4,865,000.00	\$4,975,000.00	\$5,120,000.00	\$25,260,000.00
Debt Authorized	\$850,482.26		\$850,482.26	Total Interest	\$1,306,715.00	\$1,229,915.00	\$1,161,140.00	\$2,954,340.00
Notes Outstanding	\$10,000,000.00		\$10,000,000.00	% of Total Current Year Budget	12.10%			
Bonds Outstanding	\$19,895,000.00	\$1,059,732.34	\$18,835,267.66					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$54,693,121.92	\$25,007,372.00	\$29,685,749.92					
Population (2010 census)	25,890							
Per Capita Gross Debt	\$2,112.52							
Per Capita Net Debt	\$1,146.61							
3 Yr. Average Property Valuation		\$6,014,709,007.00						
Net Debt as % of 3 Year Avg Property Valuation		0.49%						
				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)
