



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:** 0001 Select your Local Government

**Municode:**  **Filename:** 1612\_fba\_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
John		Coiro	12/31/2018	mayorcoiro@totowanj.org

**Chief Administrative Officer**

Joseph		Wassel		jwassel@totowanj.org
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**Chief Financial Officer**

Lisa		Nash		lnash@totowanj.org
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**Municipal Clerk**

Joseph		Wassel		jwassel@totowanj.org
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**Registered Municipal Accountant**

Dieter	Phone Number:	Lerch		dlerch@lvpcpa.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Carolyn		Fontanella	12/31/2018	cfontanella@totowanj.org
Anthony		Picarelli	12/31/2018	apicarelli@totowanj.org
Louis		D'Angelo	12/31/2019	ldangelo@totowanj.org
John	F.	Capo	12/31/2019	jcapo@totowanj.org
Debra		Andriani	12/31/2017	dandriani@totowanj.org
William		Bucher Jr.	12/31/2017	wbucher@totowanj.org



**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	0.511	\$11,721,096.00	21.73%	\$2,018.59	Municipal Purpose Tax	ACTUAL	\$11,906,808.00
Municipal Library	0.032	\$742,697.00	1.38%	\$127.88	Municipal Library	ACTUAL	\$712,616.00
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	0.665	\$15,272,328.00	28.32%	\$2,629.54	Local School District	ESTIMATED	\$16,035,944.00
Regional School District	0.418	\$9,603,394.00	17.81%	\$1,653.54	Regional School District	ESTIMATED	\$10,083,564.00
County Purposes	0.713	\$16,365,630.75	30.35%	\$2,817.70	County Purposes	ESTIMATED	\$17,436,030.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$222,765.86	0.41%	\$38.35	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2016 Budget)</b>	<b>2.349</b>	<b>\$53,927,911.61</b>	<b>100.00%</b>	<b>\$9,285.60</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$56,174,962.00</b>
Total Taxable Valuation as of October 1, 2016 <u>\$2,273,354,614.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$395,300.00</u>					Revenue Anticipated, Excluding Tax Levy <u>5,158,864.00</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>15,928,288.00</u> Total Non-Municipal Tax Levy <u>\$43,555,538.00</u> Amount to be Raised by Taxes - Before RUT <u>\$54,324,962.00</u> Reserve for Uncollected Taxes (RUT) <u>\$1,853,902.53</u> Total Amount to be Raised by Taxes <u>\$56,178,864.53</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					% of Tax Collections used to Calculate RUT <u>96.70%</u>  If % used exceeds the actual collection % then reference the statutory exception used		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2016		<u>52,567,125.00</u>
	0.511	0.524	2.61%		Total Tax Levy, CY 2016		<u>53,991,677.00</u>
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Taxes Collected, CY 2016		<u>97.36%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2016		<u>\$757,878.00</u>
	\$11,721,096.00	\$11,906,808.00	1.58%	\$185,712.00			
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,018.59	\$2,071.37	2.61%	\$52.78			

**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	Swim Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	-0.80%	(\$18,000.00)	\$2,257,000.00	\$2,239,000.00	\$1,900,000.00		\$339,000.00	\$0.00				
08	Local Revenue	-6.52%	(\$258,889.00)	\$3,970,080.00	\$3,711,191.00	\$622,000.00		\$3,032,191.00	\$57,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,304,214.00	\$1,304,214.00	\$1,304,214.00		\$0.00	\$0.00				
08	Uniform Construction Code Fees	-19.18%	(\$66,437.00)	\$346,437.00	\$280,000.00	\$280,000.00		\$0.00	\$0.00				
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$98,000.00	\$0.00	\$98,000.00	\$98,000.00		\$0.00	\$0.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
10	Public and Private Revenue	-29.36%	(\$53,884.00)	\$183,534.00	\$129,650.00	\$129,650.00		\$0.00	\$0.00				
08	Other Special Items	-6.56%	(\$22,830.00)	\$347,830.00	\$325,000.00	\$325,000.00		\$0.00	\$0.00				
15	Receipts from Delinquent Taxes	-54.60%	(\$625,414.00)	\$1,145,414.00	\$520,000.00	\$500,000.00		\$20,000.00	\$0.00				
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-1.94%	(\$236,155.00)	\$12,142,963.00	\$11,906,808.00	\$11,906,808.00		\$0.00	\$0.00				
07	Minimum Library Tax	-4.05%	(\$30,081.00)	\$742,697.00	\$712,616.00	\$712,616.00		\$0.00	\$0.00				
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
08	Deficit General Budget	11.28%	\$7,006.00	\$62,129.00	\$69,135.00	\$0.00		\$0.00	\$69,135.00				
	<b>Total</b>	<b>-5.36%</b>	<b>(\$1,206,684.00)</b>	<b>\$22,502,298.00</b>	<b>\$21,295,614.00</b>	<b>\$17,778,288.00</b>	<b>\$0.00</b>	<b>\$3,391,191.00</b>	<b>\$126,135.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Swim Pool Utility	Utility	Utility	Utility	Utility
20			-7.49%	(\$87,134.00)	\$1,163,984.00	\$1,076,850.00	\$1,076,850.00								
21			10.77%	\$15,180.00	\$140,920.00	\$156,100.00	\$156,100.00								
22			13.18%	\$35,880.00	\$272,140.00	\$308,020.00	\$308,020.00								
23			4.83%	\$74,581.00	\$1,544,069.00	\$1,618,650.00	\$1,618,650.00								
25			6.70%	\$277,824.00	\$4,148,902.00	\$4,426,726.00	\$4,358,775.00	\$67,951.00							
26			13.40%	\$404,833.00	\$3,022,167.00	\$3,427,000.00	\$2,195,160.00	\$36,660.00		\$1,195,180.00					
27			12.38%	\$21,699.00	\$175,235.00	\$196,934.00	\$171,895.00	\$25,039.00							
28			19.58%	\$45,069.00	\$230,196.00	\$275,265.00	\$168,930.00				\$106,335.00				
29			-4.05%	(\$30,081.00)	\$742,697.00	\$712,616.00	\$712,616.00								
30			11.86%	\$636.00	\$5,364.00	\$6,000.00	\$6,000.00								
31			5.10%	\$173,672.00	\$3,405,093.00	\$3,578,765.00	\$1,778,765.00			\$1,800,000.00					
32			8.27%	\$25,593.00	\$309,407.00	\$335,000.00	\$335,000.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			8.44%	\$127,455.00	\$1,509,649.00	\$1,637,104.00	\$1,479,870.00			\$152,434.00	\$4,800.00				
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			#DIV/0!	\$98,000.00	\$0.00	\$98,000.00	\$98,000.00								
43			21.03%	\$36,231.00	\$172,264.00	\$208,495.00	\$208,495.00								
44			2.38%	\$22,105.00	\$929,272.00	\$951,377.00	\$0.00	\$876,377.00		\$60,000.00	\$15,000.00				
45			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
46			-2.00%	(\$8,817.00)	\$441,529.00	\$432,712.00	\$249,135.00			\$183,577.00					
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			2.78%	\$50,000.00	\$1,800,000.00	\$1,850,000.00	\$1,850,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	0.00	0.00	6.41%	\$1,282,726.00	\$20,012,888.00	\$21,295,614.00	\$16,772,261.00	\$1,006,027.00	\$0.00	\$3,391,191.00	\$126,135.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>				<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>
<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>				

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	76	\$40,939,100.00	1.80%
2 Residential	3,431	\$1,356,147,900.00	59.58%
3A/3B Farm	2	\$903,200.00	0.04%
4A Commercial	243	\$598,416,900.00	26.29%
4B Industrial	67	\$274,566,700.00	12.06%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	9	\$2,672,700.00	0.12%
6A/6B Business Personal Property	1	\$2,380,814.00	0.10%
<b>Total</b>	<b>3,829</b>	<b>\$2,276,027,314.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		105.41%	
Equalized Valuation, Taxable Properties		\$2,159,213,844.99	
Total # of property tax appeals filed in 2016		County Tax Board	63.00
		State Tax Court	34.00
Number of 2016 County Tax Board decisions appealed to Tax Court		0.00	
Number of pending property tax appeals in State Tax Court		116.00	
Amount paid out by municipality for tax appeals in 2016		\$570,814.00	

<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$22,260,500.00	5.79%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	65	\$264,915,600.00	68.90%
15D Church and Charities	7	\$30,461,200.00	7.92%
15E Cemeteries & Graveyards	9	\$57,269,500.00	14.89%
15F Other Exempt	18	\$9,592,100.00	2.49%
<b>Total</b>	<b>101</b>	<b>\$384,498,900.00</b>	<b>100.00%</b>
Percentage of Exempt vs. Non-Exempt Properties		16.89%	

<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 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**USER FRIENDLY BUDGET SECTION**  
**Long Term Tax Exemptions**

<u>Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>															<b>Total Long Term Exemptions - GRAND TOTAL</b>		\$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	0.00	7.00	132,376.00	\$31,600.00		\$3,729.00	\$94,517.00	\$2,530.00
Supervisory Staff (Department Heads & Managers)	7.00	5.00	1,268,094.00	\$982,642.00		\$115,980.00	\$90,872.00	\$78,600.00
Police Officers (Including Superior Officers)	28.00	0.00	4,897,968.00	\$3,464,359.00	\$133,600.00	\$846,501.00	\$418,908.00	\$34,600.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	0.00	0.00	0.00					
All Other Non-Union Employees not listed above	33.00	123.00	4,040,113.00	\$2,775,554.00	\$110,800.00	\$327,594.00	\$602,195.00	\$223,970.00
<b>Totals</b>	<b>68.00</b>	<b>135.00</b>	<b>10,338,551.00</b>	<b>\$7,254,155.00</b>	<b>\$244,400.00</b>	<b>\$1,293,804.00</b>	<b>\$1,206,492.00</b>	<b>\$339,700.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	17.00	\$11,594.27	\$197,102.59	17.00	\$11,605.86	\$197,299.62
Parent & Child	4.00	\$20,825.46	\$83,301.84	4.00	\$20,643.00	\$82,572.00
Employee & Spouse (or Partner)	17.00	\$23,295.29	\$396,019.93	14.00	\$23,291.70	\$326,083.80
Family	31.00	\$32,097.11	\$995,010.41	32.00	\$32,239.64	\$1,031,668.48
Employee Cost Sharing Contribution (enter as negative - )			(\$415,500.00)			(\$434,327.00)
<b>Subtotal</b>	<b>69.00</b>		<b>\$1,255,934.77</b>	<b>67.00</b>		<b>\$1,203,296.90</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	1	\$22,837.56	\$22,837.56
Family	3	\$31,826.64	\$95,479.92	3	\$31,858.56	\$95,575.68
Employee Cost Sharing Contribution (enter as negative - )			(\$2,865.00)			(\$3,667.00)
<b>Subtotal</b>	<b>3.00</b>		<b>\$92,614.92</b>	<b>4.00</b>		<b>\$114,746.24</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>72.00</b>		<b>\$1,348,549.69</b>	<b>71.00</b>		<b>\$1,318,043.14</b>

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)?**

<b>Yes</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>Yes</b>
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**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
Police Department	522.00	\$306,287.00	X	X	
Department of Public Works	520.00	\$228,286.00		X	
Administrative Staff	410.00	\$200,225.00		X	
<b>Totals</b>	1452.00	\$734,798.00			
<b>Total Funds Reserved as of end of 2016</b>					
<b>Total Funds Appropriated in 2017</b>					

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

		Gross Debt	Deductions	Net Debt	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
Local School Debt		\$3,815,000.00	\$3,815,000.00	\$0.00				
Regional School Debt		\$5,273,000.00	\$5,273,000.00	\$0.00				
Utility Fund Debt								
Water		\$183,577.00	\$183,577.00	\$0.00				
Swim Pool				\$0.00				
0				\$0.00				
0				\$0.00				
0				\$0.00				
0				\$0.00				
<u>Municipal Purposes</u>								
Debt Authorized		\$2,948,372.00		\$2,948,372.00				
Notes Outstanding				\$0.00				
Bonds Outstanding				\$0.00				
Loans and Other Debt				\$0.00				
<b>Total (Current Year)</b>		<b>\$12,219,949.00</b>	<b>\$9,271,577.00</b>	<b>\$2,948,372.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Population (2010 census)		<u>10,804</u>						
Per Capita Gross Debt		<u>\$1,131.06</u>						
Per Capita Net Debt		<u>\$272.90</u>						
3 Yr. Average Property Valuation			<u>\$2,169,287,864.67</u>					
Net Debt as % of 3 Year Avg Property Valuation			<u>0.14%</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								
<b>Total</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Total Principal					\$0.00	\$0.00	\$0.00	\$0.00
Total Interest					\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget					<u>0.00%</u>			
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 &amp; Poors</u>	<u>Fitch</u>					
Rating								
Year of Last Rating								
<b>Mark "X" if Municipality has no bond rating</b>		<b>X</b>						

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid



**USER FRIENDLY BUDGET SECTION - Notes**

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