



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0263_fbi_2018.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
Joanne	L	Minichetti	12/31/2019	jminichetti@usrtoday.org

Chief Administrative Officer

Theodore	F	Preusch		administrator@usrtoday.org
----------	---	---------	--	----------------------------

Chief Financial Officer

Gene	P	Leporiere		cfo@usrtoday.org
------	---	-----------	--	------------------

Municipal Clerk

Rose		Vido		boroclerkus@aol.com
------	--	------	--	---------------------

Registered Municipal Accountant

Dieter	P	Lerch		dlersch@lvhcpa.com
--------	---	-------	--	--------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Roger		DeBerardine	12/31/2020	
Steven		DiMartino	12/31/2020	
Joanne		Florio	12/31/2018	
Vincent		Durante	12/31/2018	
Jonathan		Ditkoff	12/31/2019	
Thomas		Hafner	12/31/2019	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.343	\$7,578,911.00	14.66%	\$2,591.37	Municipal Purpose Tax	ACTUAL	\$8,313,763.00
Municipal Library	0.042	\$930,735.00	1.80%	\$317.31	Municipal Library	ACTUAL	\$917,441.00
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	1.018	\$22,460,827.00	43.44%	\$7,690.99	Local School District	ESTIMATED	\$23,134,652.00
Regional School District	0.624	\$13,769,864.00	26.63%	\$4,714.32	Regional School District	ESTIMATED	\$14,182,960.00
County Purposes	0.303	\$6,682,383.26	12.93%	\$2,289.17	County Purposes	ESTIMATED	\$6,922,767.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.012	\$277,675.36	0.54%	\$90.66	County Open Space	ESTIMATED	\$287,575.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.342	\$51,700,395.62	100.00%	\$17,693.82	Total ESTIMATED amount to be raised by taxes		\$53,759,158.00
Total Taxable Valuation as of October 1, 2017 <u>\$2,248,465,500.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,114,848.00</u>		
Current Year Average Residential Assessment <u>\$755,500.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>11,846,052.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$44,527,954.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$53,259,158.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$500,000.00</u>		
0.343	0.370	7.87%			Total Amount to be Raised by Taxes <u>\$53,759,158.00</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.07%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$7,578,911.00	\$8,313,763.00	9.70%	\$734,852.00		<hr/>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2017 <u>51,665,605.00</u>		
\$2,591.37	\$2,795.35	7.87%	\$203.98		Total Tax Levy, CY 2017 <u>52,015,704.00</u>		
					% of Taxes Collected, CY 2017 <u>99.33%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$302,170.00</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	102.30%	\$505,683.00	\$494,317.00	\$1,000,000.00	\$1,000,000.00							
08	Local Revenue	-7.58%	(\$18,794.00)	\$247,794.00	\$229,000.00	\$229,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$858,614.00	\$858,614.00	\$858,614.00							
08	Uniform Construction Code Fees	-1.01%	(\$3,969.00)	\$393,969.00	\$390,000.00	\$390,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$1,980.00		\$1,980.00	\$1,980.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-78.08%	(\$54,912.00)	\$70,329.00	\$15,417.00	\$15,417.00							
08	Other Special Items	-71.64%	(\$934,233.00)	\$1,304,070.00	\$369,837.00	\$369,837.00							
15	Receipts from Delinquent Taxes	-9.18%	(\$25,283.00)	\$275,283.00	\$250,000.00	\$250,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	4.49%	\$356,916.00	\$7,956,847.00	\$8,313,763.00	\$8,313,763.00							
07	Minimum Library Tax	-1.43%	(\$13,294.00)	\$930,735.00	\$917,441.00	\$917,441.00							
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	-1.48%	(\$185,906.00)	\$12,531,958.00	\$12,346,052.00	\$12,346,052.00	\$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	7.00	2.00	-36.45%	(\$567,866.00)	\$1,557,866.00	\$990,000.00	\$990,000.00								
21	Land-Use Administration	2.00	2.00	5.46%	\$1,450.00	\$26,550.00	\$28,000.00	\$28,000.00								
22	Uniform Construction Code			-0.52%	(\$1,240.00)	\$236,240.00	\$235,000.00	\$235,000.00								
23	Insurance			2.51%	\$28,692.00	\$1,145,308.00	\$1,174,000.00	\$1,174,000.00								
25	Public Safety	21.00	10.00	2.87%	\$94,846.00	\$3,299,954.00	\$3,394,800.00	\$3,394,800.00								
26	Public Works	8.00	2.00	-1.15%	(\$19,021.00)	\$1,659,090.00	\$1,640,069.00	\$1,634,528.00	\$5,541.00							
27	Health and Human Services			-16.71%	(\$16,242.00)	\$97,187.00	\$80,945.00	\$68,600.00	\$12,345.00							
28	Parks and Recreation	1.00		-1.04%	(\$1,150.00)	\$110,150.00	\$109,000.00	\$109,000.00								
29	Education (including Library)			-1.43%	(\$13,294.00)	\$930,735.00	\$917,441.00	\$917,441.00								
30	Unclassified			0.00%	\$0.00	\$43,000.00	\$43,000.00	\$43,000.00								
31	Utilities and Bulk Purchases			-1.39%	(\$4,510.00)	\$325,510.00	\$321,000.00	\$321,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			5.34%	\$60,413.00	\$1,131,035.00	\$1,191,448.00	\$1,191,448.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.00%	\$0.00	\$1,980.00	\$1,980.00	\$1,980.00								
43	Court and Public Defender	1.00	3.00	5.17%	\$5,950.00	\$115,050.00	\$121,000.00	\$121,000.00								
44	Capital			-0.69%	(\$350.00)	\$50,600.00	\$50,250.00	\$50,250.00								
45	Debt			-20.44%	(\$235,008.00)	\$1,149,897.00	\$914,889.00	\$914,889.00								
46	Deferred Charges			81.25%	\$283,859.00	\$349,371.00	\$633,230.00	\$633,230.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			10.38%	\$47,000.00	\$453,000.00	\$500,000.00	\$500,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	40.00	19.00	-2.65%	(\$336,471.00)	\$12,682,523.00	\$12,346,052.00	\$12,328,166.00	\$17,886.00	\$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. <small>Put "X" in cell to the left that corresponds to the type of imbalance.</small>	Amount	Comment/Explanation
X					Reserve for Environmental Clean-up	\$50,000.00	Might not be available next year for budgeting
	X				Emergency Authorizations	\$600,000.00	Will be raised in the 2018 budget
	X				Deferred Charges - Expenditure without ordinance		
					appropriations - General Capital Fund	\$33,230.00	Will be raised in the 2018 budget

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	105	\$50,492,000.00	2.25%	15A Public Schools	2	\$25,834,400.00	45.06%	
2 Residential	2,626	\$2,049,711,200.00	91.16%	15B Other Schools			0.00%	
3A/3B Farm			0.00%	15C Public Property	22	\$14,975,300.00	26.12%	
4A Commercial	66	\$123,393,600.00	5.49%	15D Church and Charities	10	\$13,274,800.00	23.15%	
4B Industrial	4	\$6,217,700.00	0.28%	15E Cemeteries & Graveyards			0.00%	
4C Apartments	2	\$18,551,000.00	0.83%	15F Other Exempt	6	\$3,248,000.00	5.67%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$100,000.00	0.00%					
Total	2,804	\$2,248,465,500.00	100.00%	Total	40	\$57,332,500.00	100.00%	
Average Ratio (%), Assessed to True Value		79.67%		Percentage of Exempt vs. Non-Exempt Properties				2.55%
Equalized Valuation, Taxable Properties		\$2,822,223,547.13						
Total # of property tax appeals filed in 2017		County Tax Board				15.00		
		State Tax Court				20.00		
Number of 2017 County Tax Board decisions appealed to Tax Court						3.00		
Number of pending property tax appeals in State Tax Court						12.00		
Amount paid out by municipality for tax appeals in 2017		\$41,396.00						

<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 2017 Total Tax Rate
G Commercial/Industrial Exemption	None			
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
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments 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	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed	
				In Full					In Full					In Full					In Full	
				None																
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	
Mark "X" if Grand Total																				

**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					
Supervisory Staff (Department Heads & Managers)	7.00	1.00	941,357.00	\$679,761.00		\$69,901.00	\$140,031.00	\$51,664.00
Police Officers (Including Superior Officers)	17.00		4,051,019.00	\$2,325,384.00	\$551,616.00	\$613,321.00	\$347,651.00	\$213,047.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	16.00	18.00	1,800,072.00	\$1,179,067.00	\$43,172.00	\$169,226.00	\$322,318.00	\$86,289.00
Totals	40.00	19.00	6,792,448.00	\$4,184,212.00	\$594,788.00	\$852,448.00	\$810,000.00	\$351,000.00

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	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	12.00	\$11,223.00	\$134,676.00	10.00	\$11,169.28	\$111,692.80
Parent & Child	2.00	\$20,089.00	\$40,178.00	2.00	\$20,089.08	\$40,178.16
Employee & Spouse (or Partner)	6.00	\$22,446.00	\$134,676.00	5.00	\$22,445.88	\$112,229.40
Family	17.00	\$31,312.00	\$532,304.00	18.00	\$31,312.08	\$563,617.44
Employee Cost Sharing Contribution (enter as negative -)			(\$103,498.00)			(\$101,692.00)
Subtotal	37.00		\$738,336.00	35.00		\$726,025.80
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	37.00		\$738,336.00	35.00		\$726,025.80

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 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
Office Staff	1616.00	\$468,859.01		X	
Police	1439.00	\$888,348.38	X		
Department of Public Works	195.50	\$58,472.56		X	
Totals	3250.50	\$1,415,679.95			
Total Funds Reserved as of end of 2017		\$66,926.00			
Total Funds Appropriated in 2018		\$100,000.00			

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

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$3,346,313.00	\$3,346,313.00	\$0.00			
Regional School Debt	\$4,750,712.00	\$4,750,712.00	\$0.00			
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$614,843.00	\$614,843.00				
Notes Outstanding	\$8,589,203.00	\$37,250.00	\$8,551,953.00			
Bonds Outstanding	\$4,775,000.00	\$58,096.00	\$4,716,904.00			
Loans and Other Debt		\$0.00				
Total (Current Year)	\$22,076,071.00	\$8,192,371.00	\$13,883,700.00			
Population (2010 census)	<u>8,208</u>					
Per Capita Gross Debt	<u>\$2,689.58</u>					
Per Capita Net Debt	<u>\$1,691.48</u>					
3 Yr. Average Property Valuation		<u>\$2,764,489,087.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.50%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$293,104.00			
Bond Anticipation Notes - Interest			\$176,116.00			
Bonds - Principal			\$350,000.00	\$370,000.00	\$390,000.00	\$3,665,000.00
Bonds - Interest			\$95,669.00	\$88,469.00	\$80,869.00	\$328,727.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$914,889.00	\$458,469.00	\$470,869.00	\$3,993,727.00
Total Principal			\$643,104.00	\$370,000.00	\$390,000.00	\$3,665,000.00
Total Interest			\$271,785.00	\$88,469.00	\$80,869.00	\$328,727.00
% of Total Current Year Budget			7.41%			
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 & Poors</u>	<u>Fitch</u>			
Rating	Aaa					
Year of Last Rating	2017					
Mark "X" if Municipality has no bond rating						

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
Providing	Upper Saddle River Board of Education	Reverse 911		1/1/2018	12/31/2018	\$1,980.00
Providing	Upper Saddle River Library	Administrative;Payroll;Garbage Collection;General Liability Insurance;Pension		1/1/2018	12/31/2018	\$72,536.00

USER FRIENDLY BUDGET SECTION - Notes

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