



State of New Jersey Local Government Services

Year: **2015** Municipal User Friendly Budget

MUNICIPALITY: 1919 Stanhope Borough - County of Sussex

Adopted

Municode: 1919

Filename: 1919_fba_2015.xlsm

Website: www.stanhopenj.gov

Phone Number:

973-347-0159

Mailing Address:

77 Main Street

Email the UFB if not using Outlook

Municipality: Stanhope

State: NJ

Zip: 07874

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Rosemarie		Maio	12/31/2015	ehorak@stanhopenj.gov

Chief Administrative Officer

Brian		McNeilly		bmcneilly@stanhopenj.gov
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Chief Financial Officer

Dana		Mooney		dmooney@stanhopenj.gov
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Municipal Clerk

Ellen		Horak		ehorak@stanhopenj.gov
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Patricia		Zdichocki	12/31/2015	ehorak@stanhopenj.gov
Bill		Thornton	12/31/2015	ehorak@stanhopenj.gov
Doreen		Thistleton	12/31/2016	ehorak@stanhopenj.gov
Michael		Depew	12/31/2017	ehorak@stanhopenj.gov
Diana		Kuncken	12/31/2016	ehorak@stanhopenj.gov
Thomas		Romano	12/31/2017	ehorak@stanhopenj.gov

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	1.103	\$3,242,618.54	29.36%	\$2,107.62
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.378	\$4,051,065.00	36.68%	\$2,633.10
Regional School District	0.691	\$2,033,395.00	18.41%	\$1,320.37
County Purposes	0.525	\$1,542,336.65	13.96%	\$1,003.18
County Library	0.040	\$115,877.88	1.05%	\$76.43
County Board of Health	0.018	\$52,506.75	0.48%	\$34.39
County Open Space	0.003	\$7,563.19	0.07%	\$5.73
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00

Total (Calendar Year 2014 Budget)	3.758	\$11,045,363.01	100.00%	\$7,180.82
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Total Taxable Valuation as of	October 1, 2014	<u>\$293,571,700.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$191,081.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.103	1.115	1.09%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,242,618.54	\$3,273,338.98	0.95%	\$30,720.44

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,107.62	\$2,130.55	1.09%	\$22.93

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$3,273,338.98
Municipal Library		\$0.00
Municipal Open Space		\$0.00
Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)		\$0.00
Local School District	ACTUAL	\$4,176,844.00
Regional School District	ACTUAL	\$2,192,947.00
County Purposes	ESTIMATED	\$1,691,943.31
County Library	ESTIMATED	\$115,877.88
County Board of Health	ESTIMATED	\$52,506.75
County Open Space	ESTIMATED	\$7,563.19
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes	\$11,511,021.11
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Revenue Anticipated, Excluding Tax Levy	1,336,674.33
Budget Appropriations, before Reserve for Uncollected Taxes	3,920,012.93
Total Non-Municipal Tax Levy	\$8,237,682.13
Amount to be Raised by Taxes - Before RUT	\$10,821,020.73
Reserve for Uncollected Taxes (RUT)	\$708,253.70
Total Amount to be Raised by Taxes	\$11,529,274.43

% of Tax Collections used to Calculate RUT	<u>93.86%</u>
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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	10,785,731.04
Total Tax Levy, CY 2014	11,067,935.59
% of Taxes Collected, CY 2014	<u>97.45%</u>

Delinquent Taxes - December 31, 2014	<u>\$229,810.50</u>
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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	3.00%	\$26,250.00	\$875,750.00	\$902,000.00	\$715,000.00	\$0.00	\$112,000.00	\$75,000.00				
08	Local Revenue	-1.67%	(\$28,283.37)	\$1,689,566.02	\$1,661,282.65	\$94,500.00	\$0.00	\$607,681.21	\$959,101.44				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$221,021.00	\$221,021.00	\$221,021.00	\$0.00						
08	Uniform Construction Code Fees	-21.96%	(\$14,230.00)	\$64,791.00	\$50,561.00	\$50,561.00	\$0.00						
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
08	Additional Revenue Offset by Appropriations	-32.58%	(\$17,203.49)	\$52,795.82	\$35,592.33	\$35,592.33	\$0.00						
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
08	Other Special Items	#DIV/0!	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00						
15	Receipts from Delinquent Taxes	-29.02%	(\$73,593.19)	\$253,593.19	\$180,000.00	\$180,000.00	\$0.00						
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-10.56%	(\$386,419.82)	\$3,659,758.80	\$3,273,338.98	\$3,273,338.98	\$0.00						
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
54	Open Space Levy Tax	#DIV/0!	\$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						
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	Total	-6.65%	(\$453,479.87)	\$6,817,275.83	\$6,363,795.96	\$4,610,013.31	\$0.00	\$719,681.21	\$1,034,101.44	\$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	General Government	5.61	8.00	-0.95%	(\$4,427.00)	\$463,579.00	\$459,152.00	\$459,152.00							
21	Land-Use Administration	0.13	0.00	21.22%	\$6,504.00	\$30,657.00	\$37,161.00	\$37,161.00							
22	Uniform Construction Code	0.27	4.00	0.71%	\$501.00	\$70,380.00	\$70,881.00	\$70,881.00							
23	Insurance	0.00	0.00	6.06%	\$25,843.00	\$426,600.00	\$452,443.00	\$452,443.00							
25	Public Safety	10.00	5.00	2.40%	\$28,264.35	\$1,176,120.00	\$1,204,384.35	\$1,204,384.35							
26	Public Works	6.00	1.00	2.64%	\$49,323.94	\$1,867,878.00	\$1,917,201.94	\$609,364.00		\$475,767.00	\$832,070.94				
27	Health and Human Services	0.00	1.00	0.51%	\$73.00	\$14,280.00	\$14,353.00	\$14,353.00							
28	Parks and Recreation	0.00	0.00	2.31%	\$319.00	\$13,801.00	\$14,120.00	\$14,120.00							
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified	0.00	0.00	-58.74%	(\$179,479.49)	\$305,538.82	\$126,059.33	\$90,467.00	\$35,592.33						
31	Utilities and Bulk Purchases	0.00	0.00	-5.03%	(\$7,788.00)	\$154,898.00	\$147,110.00	\$147,110.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00							
36	Statutory Expenditures	0.00	0.00	-2.24%	(\$9,835.00)	\$438,672.00	\$428,837.00	\$356,439.00		\$36,680.00	\$35,718.00				
37	Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	0.00	0.00	2.00%	\$1,457.00	\$72,828.00	\$74,285.00	\$74,285.00							
44	Capital	0.00	0.00	113.33%	\$85,000.00	\$75,000.00	\$160,000.00	\$50,000.00		\$25,000.00	\$85,000.00				
45	Debt	0.00	0.00	-3.32%	(\$19,446.58)	\$586,254.54	\$566,807.96	\$303,261.25		\$182,234.21	\$81,312.50				
46	Deferred Charges	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	1.47%	\$10,000.38	\$680,000.00	\$690,000.38	\$690,000.38							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00								
Total		22.00	19.00	-0.21%	(\$13,690.40)	\$6,377,486.36	\$6,363,795.96	\$4,574,420.98	\$35,592.33	\$0.00	\$719,681.21	\$1,034,101.44	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
X				State Aid	\$221,021.00	The State of NJ continues to divert funds from State Aid for its own purposes.
		X		Pension	Variable	The State of NJ has not made their own payment, which puts municipalities at risk for increase.
	X			Land Use - Other Expenses	\$11,350.00	Cost of Master Plan
		X		DPW - S & W, Health Benefits, Social Security	\$15,620.00	Adding (1) Man to DPW Crew - cost spread over Current/Water/Sewer
	X			Tax Assessor - S & W	(\$6,000.00)	Retirement/New Hire Savings
	X			BAN Principal	(\$20,000.00)	One Time reduction

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	138	\$2,809,100.00	0.96%	15A Public Schools	4	\$26,494,400.00	63.53%
2 Residential	1,366	\$261,017,000.00	88.91%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	10	\$18,100.00	0.01%	15C Public Property	138	\$8,099,800.00	19.42%
4A Commercial	57	\$22,087,800.00	7.52%	15D Church and Charities	8	\$3,546,100.00	8.50%
4B Industrial	4	\$4,445,500.00	1.51%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	9	\$3,194,200.00	1.09%	15F Other Exempt	15	\$3,563,800.00	8.55%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	1,584	\$293,571,700.00	100.00%	Total	165	\$41,704,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
89.68%				9.43%			
Equalized Valuation, Taxable Properties							
\$327,354,705.62							
Total # of property tax appeals filed in 2014		County Tax Board	11.00				
		State Tax Court	0.00				
Number of 2014 County Tax Board decisions appealed to Tax Court			0.00				
Number of pending property tax appeals in State Tax Court			0.00				
Amount paid out by municipality for tax appeals in 2014			\$27,444.67				

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	2	\$20,451.50	\$549,400.00	\$21,223.32
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	2	20,451.50	549,400.00	21,223.32

USER FRIENDLY BUDGET SECTION

[illegible]

**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	24,892.89	\$19,447.00	\$0.00	\$2,917.78	\$0.00	\$2,528.11
Supervisory Staff (Department Heads & Managers)	5.00	0.00	700,254.84	\$469,221.07	\$0.00	\$64,178.86	\$82,395.12	\$84,459.79
Police Officers (Including Superior Officers)	8.00	0.00	1,239,776.36	\$725,612.01	\$86,994.00	\$149,469.11	\$140,131.56	\$137,569.68
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	5.00	0.00	458,030.97	\$222,862.00	\$41,000.00	\$31,418.50	\$119,355.31	\$43,395.16
All Other Non-Union Employees not listed above	4.00	12.00	407,808.92	\$275,573.97	\$0.00	\$26,482.40	\$56,149.24	\$49,603.31
Totals	22.00	19.00	2,830,763.99	\$1,712,716.05	\$127,994.00	\$274,466.65	\$398,031.23	\$317,556.06

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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	4.00	\$11,124.84	\$44,499.36
Parent & Child	6.00	\$20,723.97	\$124,343.82
Employee & Spouse (or Partner)	3.00	\$22,032.12	\$66,096.36
Family	10.00	\$24,310.79	\$243,107.90
Employee Cost Sharing Contribution (enter as negative -)			(\$80,016.24)
Subtotal	23.00	\$78,191.72	\$398,031.20
Elected Officials - Health Benefits - Annual Cost			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	0.00	\$0.00	\$0.00
Retirees - Health Benefits - Annual Cost			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	0.00	\$0.00	\$0.00
GRAND TOTAL	23.00	\$78,191.72	\$398,031.20

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)**

[illegible]

UFB-9 Accumulated Absence Liability

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

				Current Year		2016	2017	All Additional Future	
		Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$2,540,000.00	\$2,540,000.00	\$0.00	Utility Fund - Principal	\$155,000.00	\$150,000.00	\$150,000.00	\$161,500.00
Regional School Debt				\$0.00	Utility Fund - Interest	\$7,706.25	\$2,301.09	\$5,000.00	\$8,000.00
				Bond Anticipation Notes - Principal	\$280,000.00	\$300,000.00	\$300,000.00	\$1,923,350.00	
Utility Fund Debt					Bond Anticipation Notes - Interest	\$23,261.24	\$11,144.96	\$24,000.00	\$144,000.00
Water		\$2,501,540.69	\$2,501,540.69	\$0.00	Bonds - Principal				
Sewer		\$105,000.00	\$105,000.00	\$0.00	Bonds - Interest				
0				\$0.00	Loans & Other Debt - Principal				
0				\$0.00	Loans & Other Debt - Interest				
0				\$0.00					
0				\$0.00	Total	\$465,967.49	\$463,446.05	\$479,000.00	\$2,236,850.00
<u>Municipal Purposes</u>									
Debt Authorized		\$325,198.91		\$325,198.91	Total Principal	\$435,000.00	\$450,000.00	\$450,000.00	\$2,084,850.00
Notes Outstanding		\$1,860,900.00		\$1,860,900.00	Total Interest	\$30,967.49	\$13,446.05	\$29,000.00	\$152,000.00
Bonds Outstanding		\$0.00	\$0.00	\$0.00	% of Total Current Year Budget	7.32%			
Loans and Other Debt				\$0.00					
				Description		Debt Not Listed Above			
Total (Current Year)		\$7,332,639.60	\$5,146,540.69	\$2,186,098.91	Total Guarantees - Governmental				
				Total Guarantees - Other					
				Total Capital/Equipment Leases					
				Total Other					
				Bond Rating	Moody's	Standard & Poors	Fitch		
				Rating					
				Year of Last Rating					
				Mark "X" if Municipality has no bond rating		X			
				Sheet UFB-10					

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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