



# State of New Jersey

## Local Government Services

Year: **2018** Municipal User Friendly Budget

MUNICIPALITY: 1919 Stanhope Borough - County of Sussex Adopted

Municode: 1919 Filename: 1919\_fba\_2018.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	12/31/2019	rmaio@stanhopenj.gov

### Chief Administrative Officer

Brian		McNeilly		bmcneilly@stanhopenj.gov
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### Chief Financial Officer

Dana	J	Mooney		dmooney@stanhopenj.gov
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### Municipal Clerk

Ellen		Horak		ehorak@stanhopenj.gov
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### Registered Municipal Accountant

Raymond		Sarinelli		rsarinelli@nisivoccia.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Patricia		Zdichocki	12/31/2018	pzdichocki@stanhopenj.gov
Bill		Thornton	12/31/2018	bthornton@stanhopenj.gov
Doreen		Thistleton	12/31/2019	dthistleton@stanhopenj.gov
Anthony		Riccardi	11/7/2018	ariccardi@stanhopenj.gov
Diana		Kuncken	12/31/2019	dkuncken@stanhopenj.gov
Thomas		Romano	12/31/2020	tromano@stanhopenj.gov

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

**2017 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	1.141	\$3,350,978.79	28.07%	\$2,182.60
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	1.496	\$4,389,907.00	36.77%	\$2,861.67
Regional School District	0.808	\$2,373,475.00	19.88%	\$1,545.61
County Purposes	0.583	\$1,710,702.59	14.33%	\$1,115.21
County Library	0.036	\$105,491.64	0.88%	\$68.86
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.003	\$7,494.34	0.06%	\$5.74
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00

Total (Calendar Year 2017 Budget)	4.067	\$11,938,049.36	100.00%	\$7,779.69
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Total Taxable Valuation as of	October 1, 2017	<u>\$293,766,100.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$191,288.00</u>

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
1.141	1.157	1.41%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,350,978.79	\$3,399,406.50	1.45%	\$48,427.71

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,182.60	\$2,213.47	1.41%	\$30.87

**Sheet UFB-1**

**Current Year 2018 Budget**

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$3,399,406.50
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$4,477,705.14
Regional School District	ESTIMATED	\$2,420,944.50
County Purposes	ESTIMATED	\$1,744,916.64
County Library	ESTIMATED	\$107,601.47
County Board of Health		
County Open Space	ESTIMATED	\$7,644.23
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes	\$12,158,218.48
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Revenue Anticipated, Excluding Tax Levy	1,426,762.00
Budget Appropriations, before Reserve for Uncollected Taxes	4,116,168.50
Total Non-Municipal Tax Levy	\$8,758,811.98
Amount to be Raised by Taxes - Before RUT	\$11,448,218.48
Reserve for Uncollected Taxes (RUT)	\$700,000.00
Total Amount to be Raised by Taxes	\$12,148,218.48

% of Tax Collections used to Calculate RUT	<u>94.24%</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 2017	11,698,930.88
Total Tax Levy, CY 2017	11,942,415.81
% of Taxes Collected, CY 2017	<u>97.96%</u>

Delinquent Taxes - December 31, 2017	<u>\$220,248.00</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	-11.65%	(\$131,500.00)	\$1,128,500.00	\$997,000.00	\$820,000.00		\$87,000.00	\$90,000.00				
08	Local Revenue	-5.84%	(\$98,157.97)	\$1,679,902.97	\$1,581,745.00	\$111,000.00		\$631,275.00	\$839,470.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$221,021.00	\$221,021.00	\$221,021.00		\$0.00	\$0.00				
08	Uniform Construction Code Fees	-29.39%	(\$24,968.00)	\$84,968.00	\$60,000.00	\$60,000.00		\$0.00	\$0.00				
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$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	-29.14%	(\$14,283.71)	\$49,024.71	\$34,741.00	\$34,741.00		\$0.00	\$0.00				
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
15	Receipts from Delinquent Taxes	-21.48%	(\$49,228.96)	\$229,228.96	\$180,000.00	\$180,000.00		\$0.00	\$0.00				
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-11.05%	(\$422,162.01)	\$3,821,568.51	\$3,399,406.50	\$3,399,406.50		\$0.00	\$0.00				
07	Minimum Library Tax	#DIV/0!	\$0.00	\$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	\$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	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
	Total	-10.26%	(\$740,300.65)	\$7,214,214.15	\$6,473,913.50	\$4,826,168.50	\$0.00	\$718,275.00	\$929,470.00	\$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	5.60	8.00	0.80%	\$3,970.00	\$495,281.00	\$499,251.00	\$499,251.00	\$0.00		\$0.00	\$0.00				
21 Land-Use Administration	0.13	0.00	58.91%	\$20,220.98	\$34,326.02	\$54,547.00	\$54,547.00	\$0.00		\$0.00	\$0.00				
22 Uniform Construction Code	0.27	2.00	-34.18%	(\$21,710.00)	\$63,513.00	\$41,803.00	\$41,803.00	\$0.00		\$0.00	\$0.00				
23 Insurance	0.00	0.00	-13.48%	(\$61,727.00)	\$457,760.00	\$396,033.00	\$396,033.00	\$0.00		\$0.00	\$0.00				
25 Public Safety	10.00	5.00	1.32%	\$16,329.36	\$1,236,691.14	\$1,253,020.50	\$1,253,020.50	\$0.00		\$0.00	\$0.00				
26 Public Works	7.00	1.00	-0.20%	(\$4,037.71)	\$1,970,925.52	\$1,966,887.81	\$637,256.00	\$0.00		\$485,283.75	\$844,348.06				
27 Health and Human Services	0.00	1.00	-8.51%	(\$1,148.00)	\$13,489.00	\$12,341.00	\$12,341.00	\$0.00		\$0.00	\$0.00				
28 Parks and Recreation	0.00	0.00	1.26%	\$170.00	\$13,455.00	\$13,625.00	\$13,625.00	\$0.00		\$0.00	\$0.00				
29 Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
30 Unclassified	0.00	0.00	6.62%	\$7,808.66	\$117,935.34	\$125,744.00	\$91,003.00	\$34,741.00		\$0.00	\$0.00				
31 Utilities and Bulk Purchases	0.00	0.00	-10.79%	(\$15,652.00)	\$145,112.00	\$129,460.00	\$129,460.00	\$0.00		\$0.00	\$0.00				
32 Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
35 Contingency	0.00	0.00	0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00		\$0.00	\$0.00				
36 Statutory Expenditures	0.00	0.00	13.27%	\$57,641.61	\$434,226.38	\$491,867.99	\$409,355.00	\$0.00		\$41,911.25	\$40,601.74				
37 Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
42 Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
43 Court and Public Defender	0.00	0.00	1.51%	\$1,546.00	\$102,286.00	\$103,832.00	\$103,832.00	\$0.00		\$0.00	\$0.00				
44 Capital	0.00	0.00	9.59%	\$10,500.00	\$109,500.00	\$120,000.00	\$100,000.00	\$0.00		\$10,000.00	\$10,000.00				
45 Debt	0.00	0.00	-13.56%	(\$86,587.53)	\$638,338.73	\$551,751.20	\$338,901.00	\$0.00		\$178,330.00	\$34,520.20				
46 Deferred Charges	0.00	0.00	#DIV/0!	\$2,750.00	\$0.00	\$2,750.00	\$0.00	\$0.00		\$2,750.00	\$0.00				
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
50 Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$710,000.00	\$710,000.00	\$710,000.00	\$0.00		\$0.00	\$0.00				
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00				
Total	23.00	17.00	-1.07%	(\$69,925.63)	\$6,543,839.13	\$6,473,913.50	\$4,791,427.50	\$34,741.00	\$0.00	\$718,275.00	\$929,470.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	138	\$2,674,300.00	0.91%
2 Residential	1,365	\$261,114,800.00	88.94%
3A/3B Farm	10	\$19,300.00	0.01%
4A Commercial	56	\$22,128,600.00	7.54%
4B Industrial	4	\$4,445,500.00	1.51%
4C Apartments	9	\$3,194,200.00	1.09%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	1,582	\$293,576,700.00	100.00%

Average Ratio (%), Assessed to True Value	93.50%
Equalized Valuation, Taxable Properties	\$313,985,775.40

Total # of property tax appeals filed in 2017	County Tax Board	5.00
	State Tax Court	0.00
Number of 2017 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 2017	\$1,545.46
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$26,494,400.00	64.00%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	139	\$8,062,400.00	19.48%
15D Church and Charities	8	\$3,619,200.00	8.74%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	12	\$3,221,600.00	7.78%
Total	163	\$41,397,600.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		14.10%	

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 2017 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

[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	22,239.99	\$19,447.00	\$0.00	\$366.00	\$0.00	\$2,426.99
Supervisory Staff (Department Heads & Managers)	5.00	0.00	659,895.06	\$469,456.19	\$0.00	\$78,509.58	\$53,341.16	\$58,588.13
Police Officers (Including Superior Officers)	8.00	0.00	1,231,956.20	\$773,343.97	\$55,000.00	\$211,509.58	\$88,725.32	\$103,377.33
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	6.00	0.00	471,849.00	\$261,625.00	\$41,000.00	\$34,356.72	\$97,099.68	\$37,767.60
All Other Non-Union Employees not listed above	3.00	12.00	423,970.93	\$281,821.90	\$0.00	\$28,801.42	\$78,176.24	\$35,171.37
Totals	22.00	19.00	2,809,911.18	\$1,805,694.06	\$96,000.00	\$353,543.30	\$317,342.40	\$237,331.42

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	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	4.00	\$10,166.46	\$40,665.84	4.00	\$10,786.95	\$43,147.80
Parent & Child	7.00	\$20,767.49	\$145,372.43	5.00	\$20,744.23	\$103,721.15
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	2.00	\$22,814.88	\$45,629.76
Family	7.00	\$28,859.01	\$202,013.07	8.00	\$30,253.79	\$242,030.32
Employee Cost Sharing Contribution (enter as negative - )			(\$77,085.12)			(\$94,847.28)
Subtotal	18.00		\$310,966.22	19.00		\$339,681.75
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	18.00		\$310,966.22	19.00		\$339,681.75

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)?**

**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)**

<b>Organization/Individuals Eligible for Benefit</b>	<b>Gross Days of Accumulated Absence</b>	<b>Dollar Value of Compensated Absences</b>	<b>Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
POLICE UNION	732.13	\$123,750.99	X		
POLICE CHIEF	314.38	\$24,364.96			X
DEPARTMENT OF PUBLIC WORKS	70.00	\$7,363.69	X		
NON-UNION FULL TIME	228.00	\$22,144.78		X	
NON-UNION PART TIME	44.96	\$5,610.69		X	
Totals	1389.47	\$183,235.11			
<b>Total Funds Reserved as of end of 2017</b>			\$113,116.42		
<b>Total Funds Appropriated in 2018</b>			\$0.00		

### UFB-9 Accumulated Absence Liability

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

Gross Debt			Deductions		Net Debt		Current Year				2019		2020		All Additional Future								
							Budget				Budget		Budget		Years' Budgets								
Local School Debt			\$1,780,000.00		\$1,780,000.00		\$0.00		Utility Fund - Principal							\$186,005.00		\$80,259.96		\$85,405.96		\$1,172,292.93	
Regional School Debt			\$0.00		\$0.00		\$0.00		Utility Fund - Interest							\$26,845.20		\$24,000.00		\$24,000.00			
							Bond Anticipation Notes - Principal							\$310,000.00									
Utility Fund Debt							Bond Anticipation Notes - Interest							\$28,901.00									
Water			\$2,139,452.81		\$2,139,452.81		\$0.00		Bonds - Principal														
Sewer			\$34,000.00		\$34,000.00		\$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							\$551,751.20		\$104,259.96		\$109,405.96		\$1,172,292.93	
<u>Municipal Purposes</u>																							
Debt Authorized			\$2,050,450.00				\$2,050,450.00		Total Principal							\$496,005.00		\$80,259.96		\$85,405.96		\$1,172,292.93	
Notes Outstanding							\$0.00		Total Interest							\$55,746.20		\$24,000.00		\$24,000.00		\$0.00	
Bonds Outstanding							\$0.00		% of Total Current Year Budget							8.52%							
Loans and Other Debt							\$0.00																
Total (Current Year)			\$6,003,902.81		\$3,953,452.81		\$2,050,450.00		Description							Debt Not Listed Above							
							Total Guarantees - Governmental																
							Total Guarantees - Other																
							Total Capital/Equipment Leases																
							Total Other																
Population (2010 census)			3,610						Bond Rating							Moody's		Standard & Poors		Fitch			
Per Capita Gross Debt			\$1,663.13						Rating														
Per Capita Net Debt			\$567.99						Year of Last Rating														
3 Yr. Average Property Valuation					\$318,855,526.67				Mark "X" if Municipality has no bond rating							X							
Net Debt as % of 3 Year Avg Property Valuation					0.64%				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)
