



# State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 1919 Stanhope Borough - County of Sussex

Adopted

Municode: 1919

Filename: 1919\_fba\_2019.xlsm

Website: www.stanhopenj.gov

Phone Number:

973-347-0199

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		Szidchocki	12/31/2021	pzdichocki@stanhopenj.gov
Bill		Thornton	12/31/2021	bthornton@stanhopenj.gov
Doreen		Thistleton	12/31/2019	dthistleton@stanhopenj.gov
Anthony		Riccardi	12/31/2020	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**

## **2018 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	1.157	\$3,399,406.50	28.14%	\$0.00
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	1.523	\$4,473,007.00	37.03%	\$0.00
Regional School District	0.807	\$2,373,514.00	19.65%	\$0.00
County Purposes	0.584	\$1,714,623.04	14.19%	\$0.00
County Library	0.039	\$112,377.52	0.93%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.003	\$7,357.01	0.06%	\$0.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
<b>Total (Calendar Year 2018 Budget)</b>	<b>4.113</b>	<b>\$12,080,285.07</b>	<b>100.00%</b>	<b>\$0.00</b>

Total Taxable Valuation as of      October 1, 2018      \$294,226,000.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment      \$191,661.00

## **Prior Year to Current Year Comparison**

### **Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
1.157		-100.00%

### **Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,399,406.50	\$3,435,796.60	1.07%	\$36,390.10

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$0.00	#DIV/0!	\$0.00

Sheet UFB-1

## **Current Year 2019 Budget**

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$3,435,796.60
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	ESTIMATED	\$4,477,705.14
Regional School District	ESTIMATED	\$2,420,944.50
County Purposes	ESTIMATED	\$1,745,195.84
County Library		\$0.00
County Board of Health	ESTIMATED	\$107,618.69
County Open Space	ESTIMATED	\$7,645.45
Other County Levies (total)		\$0.00

Total ESTIMATED amount to be raised by taxes      \$12,194,906.22

Revenue Anticipated, Excluding Tax Levy	1,449,085.02
Budget Appropriations, before Reserve for Uncollected Taxes	4,174,881.32
Total Non-Municipal Tax Levy	\$8,759,109.62
Amount to be Raised by Taxes - Before RUT	\$11,484,905.92
Reserve for Uncollected Taxes (RUT)	\$710,000.00
Total Amount to be Raised by Taxes	\$12,194,905.92

% of Tax Collections used to Calculate RUT      94.18%

If % used exceeds the actual collection % then  
reference the statutory exception used

### **Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2018	11,839,044.40
Total Tax Levy, CY 2018	12,103,873.30
% of Taxes Collected, CY 2018	97.81%

Delinquent Taxes - December 31, 2018      \$209,125.66

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	-0.80%	(\$8,000.00)	\$997,000.00	\$989,000.00	\$830,000.00		\$67,000.00	\$92,000.00				
08	Local Revenue	-7.75%	(\$134,689.74)	\$1,737,315.74	\$1,602,626.00	\$121,000.00		\$660,876.00	\$820,750.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$221,021.00	\$221,021.00	\$221,021.00							
08	Uniform Construction Code Fees	-17.63%	(\$12,844.00)	\$72,844.00	\$60,000.00	\$60,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-26.65%	(\$13,469.25)	\$50,533.27	\$37,064.02	\$37,064.02							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-15.91%	(\$34,046.14)	\$214,046.14	\$180,000.00	\$180,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-11.10%	(\$429,133.91)	\$3,864,930.21	\$3,435,796.30	\$3,435,796.30							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-8.83%	(\$632,183.04)	\$7,157,690.36	\$6,525,507.32	\$4,884,881.32	\$0.00	\$727,876.00	\$912,750.00	\$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	-2.14%	(\$10,689.00)	\$499,251.00	\$488,562.00	\$488,562.00								
21 Land-Use Administration	0.13	0.00	4.51%	\$1,327.00	\$29,445.00	\$30,772.00	\$30,772.00								
22 Uniform Construction Code	0.27	2.00	2.69%	\$1,800.00	\$66,905.00	\$68,705.00	\$68,705.00								
23 Insurance	0.00	0.00	-2.01%	(\$8,164.00)	\$407,033.00	\$398,869.00	\$398,869.00								
25 Public Safety	10.00	5.00	-0.48%	(\$5,998.50)	\$1,253,020.50	\$1,247,022.00	\$1,247,022.00								
26 Public Works	7.00	1.00	2.68%	\$52,806.25	\$1,966,862.75	\$2,019,669.00	\$682,062.00			\$487,814.00	\$849,793.00				
27 Health and Human Services	0.00	1.00	1.00%	\$135.00	\$13,566.00	\$13,701.00	\$13,701.00								
28 Parks and Recreation	0.00	0.00	1.32%	\$180.00	\$13,625.00	\$13,805.00	\$13,805.00								
29 Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
30 Unclassified	0.00	0.00	-26.65%	(\$13,469.25)	\$50,533.27	\$37,064.02		\$37,064.02							
31 Utilities and Bulk Purchases	0.00	0.00	-3.59%	(\$4,650.00)	\$129,460.00	\$124,810.00	\$124,810.00								
32 Landfill / Solid Waste Dispos	0.00	0.00	3.98%	\$3,512.00	\$88,338.00	\$91,850.00	\$91,850.00								
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	6.08%	\$29,573.01	\$486,367.99	\$515,941.00	\$426,191.00			\$45,500.00	\$44,250.00				
37 Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
42 Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
43 Court and Public Defender	0.00	0.00	1.52%	\$1,577.00	\$103,832.00	\$105,409.00	\$105,409.00								
44 Capital	0.00	0.00	-37.50%	(\$45,000.00)	\$120,000.00	\$75,000.00	\$55,000.00			\$10,000.00	\$10,000.00				
45 Debt	0.00	0.00	5.72%	\$31,577.10	\$551,751.20	\$583,328.30	\$390,059.30			\$184,562.00	\$8,707.00				
46 Deferred Charges	0.00	0.00	-100.00%	(\$2,750.00)	\$2,750.00	\$0.00									
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$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								
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	23.00	17.00	0.49%	\$31,766.61	\$6,493,740.71	\$6,525,507.32	\$4,847,817.30	\$37,064.02	\$0.00	\$727,876.00	\$912,750.00	\$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, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	138	\$2,653,900.00	0.90%
2 Residential	1,366	\$261,808,300.00	88.98%
3A/3B Farm	10	\$19,300.00	0.01%
4A Commercial	57	\$22,104,800.00	7.51%
4B Industrial	4	\$4,445,500.00	1.51%
4C Apartments	9	\$3,194,200.00	1.09%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	1,584	\$294,226,000.00	100.00%

Average Ratio (%), Assessed to True Value	93.50%
Equalized Valuation, Taxable Properties	\$314,680,213.90

Total # of property tax appeals filed in 2018	County Tax Board	
	State Tax Court	
Number of 2018 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		

Amount paid out by municipality for tax appeals in 2018	
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$26,494,400.00	64.55%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	139	\$8,062,400.00	19.64%
15D Church and Charities	8	\$3,619,200.00	8.82%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	10	\$2,869,900.00	6.99%
Total	161	\$41,045,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	13.95%
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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 2018 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	22,260.46	\$19,447.00	\$0.00	\$386.47	\$0.00	\$2,426.99
Supervisory Staff (Department Heads & Managers)	5.00	3.00	513,066.00	\$493,066.00	\$0.00	\$66,659.87	\$64,834.76	\$61,534.64
Police Officers (Including Superior Officers)	9.00	0.00	1,423,089.71	\$880,024.37	\$55,000.00	\$259,343.18	\$112,031.12	\$116,691.04
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	489,980.57	\$266,663.00	\$42,000.00	\$37,626.15	\$105,170.28	\$38,521.14
All Other Non-Union Employees not listed above	3.00	8.00	218,802.62	\$129,145.85	\$0.00	\$18,208.61	\$55,330.76	\$16,117.40
<b>Totals</b>	<b>23.00</b>	<b>18.00</b>	<b>2,667,199.36</b>	<b>\$1,788,346.22</b>	<b>\$97,000.00</b>	<b>\$382,224.28</b>	<b>\$337,366.92</b>	<b>\$235,291.21</b>

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	\$10,304.34	\$41,217.36	4.00	\$10,786.95	\$43,147.80
Parent & Child	6.00	\$21,200.76	\$127,204.56	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	8.00	\$29,525.27	\$236,202.16	8.00	\$30,253.79	\$242,030.32
Employee Cost Sharing Contribution (enter as negative - )			(\$82,257.12)			(\$94,847.28)
Subtotal	18.00		\$322,366.96	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>	<b>18.00</b>		<b>\$322,366.96</b>	<b>19.00</b>		<b>\$339,681.75</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)?**

**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>(Check Applicable Items) Approved Labor Agreement</b>	<b>Local Ordinance</b>	<b>Individual Employment Agreement</b>
POLICE UNION	709.81	\$124,658.45	X		
POLICE CHIEF	322.25	\$24,463.44			X
DEPARTMENT OF PUBLIC WORKS	56.50	\$5,418.61	X		
NON-UNION FULL TIME	198.03	\$20,001.62		X	
NON-UNION PART TIME	44.46	\$6,103.36		X	
<b>Totals</b>	1331.05	\$180,645.48			
<b>Total Funds Reserved as of end of 2018</b>		\$133,116.42			
<b>Total Funds Appropriated in 2019</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 Budget		2020 Budget		2021 Budget		All Additional Future Years' Budgets			
Local School Debt			\$1,510,000.00		\$0.00		Utility Fund - Principal		\$144,934.00		\$200,000.00		\$200,000.00		\$2,153,139.85	
Regional School Debt			\$0.00		\$0.00		Utility Fund - Interest		\$39,628.00		\$55,000.00		\$55,000.00			
Utility Fund Debt							Bond Anticipation Notes - Principal		\$310,000.00							
Water			\$2,039,548.85		\$0.00		Bond Anticipation Notes - Interest		\$80,059.30							
Sewer			\$658,525.00		\$0.00		Bonds - Principal									
0					\$0.00		Bonds - Interest									
0					\$0.00		Loans & Other Debt - Principal									
0					\$0.00		Loans & Other Debt - Interest									
0					\$0.00		Total		\$574,621.30		\$255,000.00		\$255,000.00		\$2,153,139.85	
Municipal Purposes							Total Principal		\$454,934.00		\$200,000.00		\$200,000.00		\$2,153,139.85	
Debt Authorized			\$3,159,190.00		\$0.00		Total Interest		\$119,687.30		\$55,000.00		\$55,000.00		\$0.00	
Notes Outstanding					\$0.00		% of Total Current Year Budget		8.81%							
Bonds Outstanding					\$0.00											
Loans and Other Debt					\$0.00											
Total (Current Year)			\$7,367,263.85		\$4,208,073.85		\$3,159,190.00									
Population (2010 census)			3,610													
Per Capita Gross Debt			\$2,040.79													
Per Capita Net Debt			\$875.12													
3 Yr. Average Property Valuation					\$318,855,614.33											
Net Debt as % of 3 Year Avg Property Valuation					0.99%											

## 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]