



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
Eric	J	Hinds	12/31/2019	ehinds@holmdeltownship-nj.com

Chief Administrative Officer

Donna	M	Vieiro		dvieiro@holmdeltownship-nj.com
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Chief Financial Officer

William	E	Antonides, Jr.		wantonides@holmdeltownship-nj.com
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Municipal Clerk

Wendy		Patrovich		wpatrovich@holmdeltownship-nj.com
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Registered Municipal Accountant

Robert	W	Allison		ballison@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Eric	J	Hinds	12/31/2019	ehinds@holmdeltownship-nj.com
Michael		Nikolis	12/31/2019	mnikolis@holmdeltownship-nj.com
Gregory		Buontempo	12/31/2020	gbuontempo@holmdeltownship-nj.com
Rocco		Pascucci	12/31/2020	rpascucci@holmdeltownship-nj.com
Thomas		Critelli	12/31/2021	tcritelli@holmdeltownship-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 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	0.344	\$14,519,551.53	17.03%	\$0.00	Municipal Purpose Tax	ACTUAL	\$14,520,890.96
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.025	\$1,058,628.20	1.24%	\$0.00	Municipal Open Space	ESTIMATED	\$1,070,289.00
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	1.348	\$56,897,162.00	66.73%	\$0.00	Local School District	ESTIMATED	\$58,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.253	\$10,647,942.39	12.49%	\$0.00	County Purposes	ESTIMATED	\$11,320,000.00
County Library	0.018	\$754,698.61	0.89%	\$0.00	County Library	ESTIMATED	\$760,000.00
County Board of Health	0.005	\$211,277.17	0.25%	\$0.00	County Board of Health	ESTIMATED	\$220,000.00
County Open Space	0.028	\$1,180,759.13	1.38%	\$0.00	County Open Space	ESTIMATED	\$1,200,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.021	\$85,270,019.03	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$87,091,179.96
Total Taxable Valuation as of October 1, 2018 <u>\$4,220,798,515.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$667,458.00</u>					Revenue Anticipated, Excluding Tax Levy <u>9,722,437.78</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>22,910,833.69</u> Total Non-Municipal Tax Levy <u>\$72,570,289.00</u> Amount to be Raised by Taxes - Before RUT <u>\$85,758,684.91</u> Reserve for Uncollected Taxes (RUT) <u>\$1,332,495.05</u> Total Amount to be Raised by Taxes <u>\$87,091,179.96</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>98.47%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u> Total Tax Revenue, Collections CY 2018 <u>85,292,499.29</u> Total Tax Levy, CY 2018 <u>85,764,721.34</u> % of Taxes Collected, CY 2018 <u>99.45%</u>		
	Prior Year	Current Year	% Change (+/-)				
	0.344	0.344	0.00%				
<u>Comparison - Municipal Purposes Tax Levy</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$14,519,551.53	\$14,520,890.96	0.01%	\$1,339.43			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$0.00	\$2,296.06	#DIV/0!	\$2,296.06			
Sheet UFB-1					Delinquent Taxes - December 31, 2018 <u>\$416,877.10</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	Sewer Utility	Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	-10.96%	(\$509,348.00)	\$4,648,445.00	\$4,139,097.00	\$3,318,989.00		\$720,108.00	\$100,000.00				
08	Local Revenue	2.18%	\$99,260.76	\$4,559,527.24	\$4,658,788.00	\$1,679,500.00		\$2,595,000.00	\$384,288.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,990,433.00	\$1,990,433.00	\$1,990,433.00							
08	Uniform Construction Code Fees	-41.09%	(\$592,902.00)	\$1,442,902.00	\$850,000.00	\$850,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	176.04%	\$167,085.24	\$94,914.76	\$262,000.00	\$262,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-48.44%	(\$237,704.17)	\$490,719.95	\$253,015.78	\$253,015.78							
08	Other Special Items	79.74%	\$425,237.01	\$533,262.99	\$958,500.00	\$958,500.00							
15	Receipts from Delinquent Taxes	-18.38%	(\$92,358.60)	\$502,358.60	\$410,000.00	\$410,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-8.73%	(\$1,389,384.97)	\$15,910,275.93	\$14,520,890.96	\$14,520,890.96							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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	-7.06%	(\$2,130,114.73)	\$30,172,839.47	\$28,042,724.74	\$24,243,328.74	\$0.00	\$3,315,108.00	\$484,288.00	\$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	S 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	Sewer Utility	Pool Utility	Utility	Utility	Utility	Utility
20	General Government	22.00	2.00	2.61%	\$44,809.00	\$1,716,216.00	\$1,761,025.00	\$1,706,325.00	\$54,700.00						
21	Land-Use Administration	2.00		11.46%	\$18,408.00	\$160,692.00	\$179,100.00	\$179,100.00							
22	Uniform Construction Code	7.00	2.00	8.00%	\$40,013.00	\$500,452.00	\$540,465.00	\$540,465.00							
23	Insurance			2.32%	\$48,000.00	\$2,066,000.00	\$2,114,000.00	\$2,114,000.00							
25	Public Safety	52.00	9.00	9.82%	\$694,172.34	\$7,069,942.60	\$7,764,114.94	\$7,733,702.00	\$30,412.94						
26	Public Works	26.00	2.00	11.00%	\$473,120.12	\$4,299,523.72	\$4,772,643.84	\$3,162,643.00	\$44,142.84	\$105,000.00	\$1,460,858.00				
27	Health and Human Services			-43.33%	(\$13,000.00)	\$30,000.00	\$17,000.00	\$17,000.00							
28	Parks and Recreation	6.00		-3.06%	(\$26,412.00)	\$862,500.00	\$836,088.00	\$371,800.00			\$464,288.00				
29	Education (including Library)			0.00%	\$0.00	\$13,000.00	\$13,000.00	\$13,000.00							
30	Unclassified			213.17%	\$11,061.94	\$5,189.20	\$16,251.14		\$16,251.14						
31	Utilities and Bulk Purchases			-4.90%	(\$97,000.00)	\$1,980,000.00	\$1,883,000.00	\$600,000.00		\$1,283,000.00					
32	Landfill / Solid Waste Disposal			10.00%	\$15,000.00	\$150,000.00	\$165,000.00	\$165,000.00							
35	Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00							
36	Statutory Expenditures			13.06%	\$319,750.00	\$2,449,050.00	\$2,768,800.00	\$2,618,800.00		\$130,000.00	\$20,000.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			41.56%	\$82,500.00	\$198,500.00	\$281,000.00	\$281,000.00							
43	Court and Public Defender	6.00		2.84%	\$10,395.37	\$365,654.63	\$376,050.00	\$376,050.00							
44	Capital			-47.18%	(\$388,300.00)	\$823,000.00	\$434,700.00	\$300,000.00	\$134,700.00						
45	Debt			-8.07%	(\$338,039.09)	\$4,186,315.00	\$3,848,275.91	\$2,457,987.91		\$949,038.00	\$441,250.00				
46	Deferred Charges			-100.00%	(\$341,395.15)	\$341,400.15	\$5.00	\$5.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-7.30%	(\$104,932.33)	\$1,437,427.38	\$1,332,495.05	\$1,332,495.05							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	121.00	15.00	1.56%	\$448,151.20	\$28,664,862.68	\$29,113,013.88	\$23,979,372.96	\$263,955.78	\$1,070,289.14	\$3,315,108.00	\$484,288.00	\$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. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				None		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	338	\$87,003,500.00	2.06%	15A Public Schools	6	\$54,685,700.00	10.92%
2 Residential	5,486	\$3,661,677,300.00	86.75%	15B Other Schools	5	\$7,984,000.00	1.59%
3A/3B Farm	78	\$18,610,000.00	0.44%	15C Public Property	137	\$260,478,100.00	52.00%
4A Commercial	231	\$399,092,000.00	9.46%	15D Church and Charities	14	\$108,513,700.00	21.66%
4B Industrial	7	\$37,933,600.00	0.90%	15E Cemeteries & Graveyards	10	\$8,241,700.00	1.65%
4C Apartments	3	\$9,651,800.00	0.23%	15F Other Exempt	49	\$60,991,700.00	12.18%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$6,830,315.00	0.16%				
Total	6,144	\$4,220,798,515.00	100.00%	Total	221	\$500,894,900.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$4,220,798,515.00

Total # of property tax appeals filed in 2018	County Tax Board	109.00
	State Tax Court	48.00
Number of 2018 County Tax Board decisions appealed to Tax Court		13.00
Number of pending property tax appeals in State Tax Court		25.00

Amount paid out by municipality for tax appeals in 2018	\$4,127.00
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Percentage of Exempt vs. Non-Exempt Properties	11.87%
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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				
Total 5 Yr Exemptions/Abatements	0	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	5.00		109,006.33	\$22,013.00			\$83,691.33	\$3,302.00
Supervisory Staff (Department Heads & Managers)	13.00		1,911,423.00	\$1,317,920.00		\$237,225.00	\$158,590.00	\$197,688.00
Police Officers (Including Superior Officers)	43.00	3.00	7,167,244.00	\$4,565,776.00	\$160,000.00	\$1,149,360.00	\$607,242.00	\$684,866.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	42.00	3.00	4,050,015.66	\$2,208,266.00	\$152,000.00	\$414,047.00	\$944,462.66	\$331,240.00
All Other Non-Union Employees not listed above	18.00	9.00	1,315,428.77	\$844,117.00		\$133,941.00	\$210,752.77	\$126,618.00
Totals	121.00	15.00	14,553,117.76	\$8,958,092.00	\$312,000.00	\$1,934,573.00	\$2,004,738.76	\$1,343,714.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	35.00	\$12,521.95	\$438,268.25	31.00	\$10,984.26	\$340,512.06
Parent & Child	5.00	\$22,195.64	\$110,978.20	9.00	\$17,530.43	\$157,773.87
Employee & Spouse (or Partner)	17.00	\$28,672.65	\$487,435.07	14.00	\$25,856.08	\$361,985.12
Family	31.00	\$34,524.93	\$1,070,272.83	29.00	\$31,251.63	\$906,297.27
Employee Cost Sharing Contribution (enter as negative -)			(\$433,202.40)			(\$346,248.48)
Subtotal	88.00		\$1,673,751.95	83.00		\$1,420,319.84
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	3	\$29,524.93	\$88,574.79	3	\$28,759.91	\$86,279.73
Employee Cost Sharing Contribution (enter as negative -)			(\$2,657.52)			
Subtotal	3.00		\$85,917.27	3.00		\$86,279.73
Retirees - Health Benefits - Annual Cost						
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	91.00		\$1,759,669.22	86.00		\$1,506,599.57

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)?

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

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

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$45,973,000.00	\$45,973,000.00	\$0.00			
Regional School Debt		\$0.00				
Utility Fund Debt						
Sewer	\$469,000.00	\$469,000.00	\$0.00			
Pool		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$2,113,005.00	\$2,113,005.00				
Notes Outstanding	\$15,343,375.00	\$7,736,000.00	\$7,607,375.00			
Bonds Outstanding	\$15,504,000.00		\$15,504,000.00			
Loans and Other Debt	\$808,492.96		\$808,492.96			
Total (Current Year)	\$80,210,872.96	\$54,178,000.00	\$26,032,872.96			
Population (2010 census)	<u>16,773</u>					
Per Capita Gross Debt	<u>\$4,782.14</u>					
Per Capita Net Debt	<u>\$1,552.07</u>					
3 Yr. Average Property Valuation		<u>\$4,238,057,570.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.61%</u>				
Utility Fund - Principal			\$19,000.00	\$20,000.00		
Utility Fund - Interest			\$2,048.00	\$1,050.00		
Bond Anticipation Notes - Principal			\$516,075.00			
Bond Anticipation Notes - Interest			\$280,456.00			
Bonds - Principal			\$1,949,901.00	\$2,008,000.00	\$1,632,000.00	\$9,915,000.00
Bonds - Interest			\$713,551.00	\$654,550.00	\$563,230.00	\$2,170,800.00
Loans & Other Debt - Principal			\$204,155.00	\$210,082.00	\$216,023.00	\$178,233.00
Loans & Other Debt - Interest			\$20,190.00	\$14,675.00	\$9,147.00	\$8,861.00
Total			\$3,705,376.00	\$2,908,357.00	\$2,420,400.00	\$12,272,894.00
Total Principal			\$2,689,131.00	\$2,238,082.00	\$1,848,023.00	\$10,093,233.00
Total Interest			\$1,016,245.00	\$670,275.00	\$572,377.00	\$2,179,661.00
% of Total Current Year Budget			12.73%			
Description			Debt Not Listed Above			
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating			<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Rating			AAA			
Year of Last Rating			2019			
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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