



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1318_fbi_2017.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
Gregory		Buontempo	12/31/2017	gbuontempo@holmdeltownship-nj.com

Chief Administrative Officer

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

Jeanette	M.	Larrison		jlarrison@holmdeltownship-nj.com
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Municipal Clerk

Maureen		Doloughy		mdoloughy@holmdeltownship-nj.com
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Registered Municipal Accountant

William		Antonides		b.antonides.jr@gmail.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Patrick		Impreveduto	12/31/2017	pimpreveduto@holmdeltownship-nj.com
Thomas		Critelli	12/31/2018	tcritelli@holmdeltownship-nj.com
Eric		Hinds	12/31/2019	ehinds@holmdeltownship-nj.com
Michael		Nikolis	12/31/2019	mnikolis@holmdeltownship-nj.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.352	\$14,527,627.55	17.52%	\$2,317.69	Municipal Purpose Tax	ACTUAL	\$14,527,232.10
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.025	\$1,036,624.93	1.25%	\$164.61	Municipal Open Space	ACTUAL	\$1,033,815.00
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	1.323	\$54,691,561.00	65.97%	\$8,711.11	Local School District	ESTIMATED	\$56,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.267	\$11,037,714.50	13.31%	\$1,758.02	County Purposes	ESTIMATED	\$11,300,000.00
County Library	0.018	\$757,892.57	0.91%	\$118.52	County Library	ESTIMATED	\$800,000.00
County Board of Health	0.006	\$222,475.21	0.27%	\$39.51	County Board of Health	ESTIMATED	\$250,000.00
County Open Space	0.015	\$634,102.16	0.76%	\$98.77	County Open Space	ESTIMATED	\$650,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.006	\$82,907,997.92	100.00%	\$13,208.23	Total ESTIMATED amount to be raised by taxes		\$84,561,047.10
Total Taxable Valuation as of October 1, 2016 <u>\$4,134,007,175.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>7,438,679.30</u>		
Current Year Average Residential Assessment <u>\$658,436.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>20,528,373.60</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$70,033,815.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$83,123,509.30</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,437,537.80</u>		
0.352	0.350	-0.57%			Total Amount to be Raised by Taxes <u>\$84,561,047.10</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.30%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$14,527,627.55	\$14,527,232.10	0.00%	(\$395.45)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>82,438,191.64</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>82,999,379.06</u>		
\$2,317.69	\$2,304.53	-0.57%	(\$13.17)		% of Taxes Collected, CY 2016 <u>99.32%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$525,890.61</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	Swim Utility	Utility	Utility	Utility	Utility
08	Surplus	2.49%	\$79,655.66	\$3,197,178.84	\$3,276,834.50	\$2,605,000.00		\$558,116.50	\$113,718.00				
08	Local Revenue	-9.82%	(\$400,957.32)	\$4,082,906.82	\$3,681,949.50	\$839,694.00		\$2,464,755.50	\$377,500.00				
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	-31.47%	(\$413,368.00)	\$1,313,368.00	\$900,000.00	\$900,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	85.71%	\$30,000.00	\$35,000.00	\$65,000.00	\$65,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-85.90%	(\$253,134.88)	\$294,687.18	\$41,552.30	\$41,552.30							
08	Other Special Items	-8.04%	(\$41,247.05)	\$513,247.05	\$472,000.00	\$472,000.00							
15	Receipts from Delinquent Taxes	-13.18%	(\$79,698.07)	\$604,698.07	\$525,000.00	\$525,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.00%	(\$443.45)	\$14,527,675.55	\$14,527,232.10	\$14,527,232.10							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.13%	(\$1,358.01)	\$1,033,501.79	\$1,032,143.78		\$1,032,143.78						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-3.92%	(\$1,080,551.12)	\$27,592,696.30	\$26,512,145.18	\$21,965,911.40	\$1,032,143.78	\$3,022,872.00	\$491,218.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUND)

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	Sewer Utility	Swim Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	20.00	2.00	214.17%	\$3,084,718.49	\$1,440,284.00	\$4,525,002.49	\$1,714,989.00		\$45,000.00	\$2,292,795.49	\$472,218.00				
21	Land-Use Administration	4.00		-1.31%	(\$1,929.00)	\$147,650.00	\$145,721.00	\$145,721.00								
22	Uniform Construction Code	5.00		13.46%	\$53,170.00	\$395,045.00	\$448,215.00	\$448,215.00								
23	Insurance			-14.92%	(\$336,000.00)	\$2,252,000.00	\$1,916,000.00	\$1,916,000.00								
25	Public Safety	49.00	8.00	4.90%	\$319,559.00	\$6,519,851.00	\$6,839,410.00	\$6,824,410.00	\$15,000.00							
26	Public Works	22.00		10.46%	\$262,791.81	\$2,511,481.00	\$2,774,272.81	\$2,591,971.00	\$26,552.30	\$18,000.00	\$137,749.51					
27	Health and Human Services			0.00%	\$0.00	\$13,000.00	\$13,000.00	\$13,000.00								
28	Parks and Recreation	5.00	2.00	-14.10%	(\$52,621.00)	\$373,150.00	\$320,529.00	\$320,529.00								
29	Education (including Library)			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
30	Unclassified			3.70%	\$5,000.00	\$135,000.00	\$140,000.00	\$140,000.00								
31	Utilities and Bulk Purchases			4.87%	\$26,000.00	\$534,000.00	\$560,000.00	\$560,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
36	Statutory Expenditures			10.94%	\$238,788.00	\$2,181,788.00	\$2,420,576.00	\$2,331,189.00			\$70,387.00	\$19,000.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			55.56%	\$30,000.00	\$54,000.00	\$84,000.00	\$84,000.00								
43	Court and Public Defender	6.00		-6.24%	(\$20,294.00)	\$325,400.00	\$305,106.00	\$305,106.00								
44	Capital			-45.45%	(\$250,000.00)	\$550,000.00	\$300,000.00	\$200,000.00			\$100,000.00					
45	Debt			12.78%	\$464,199.73	\$3,632,161.05	\$4,096,360.78	\$2,705,277.00		\$969,143.78	\$421,940.00					
46	Deferred Charges			-51.90%	(\$188,210.14)	\$362,624.44	\$174,414.30	\$174,414.30								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.04%	\$525.40	\$1,437,012.40	\$1,437,537.80	\$1,437,537.80								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	111.00	12.00	15.89%	\$3,635,698.29	\$22,876,446.89	\$26,512,145.18	\$21,924,359.10	\$41,552.30	\$1,032,143.78	\$3,022,872.00	\$491,218.00	\$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. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	390	\$82,545,200.00	2.00%	15A Public Schools	6	\$54,372,800.00	11.47%	
2 Residential	5,464	\$3,597,691,800.00	87.00%	15B Other Schools	5	\$7,826,800.00	1.65%	
3A/3B Farm	29	\$18,323,200.00	0.44%	15C Public Property	137	\$262,430,400.00	55.38%	
4A Commercial	231	\$383,142,400.00	9.27%	15D Church and Charities	15	\$109,331,800.00	23.07%	
4B Industrial	7	\$37,361,900.00	0.90%	15E Cemeteries & Graveyards	9	\$8,140,600.00	1.72%	
4C Apartments	3	\$9,510,600.00	0.23%	15F Other Exempt	16	\$31,750,100.00	6.70%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$6,703,393.00	0.16%					
Total	6,125	\$4,135,278,493.00	100.00%	Total	188	\$473,852,500.00	100.00%	
Average Ratio (%), Assessed to True Value				98.33%	Percentage of Exempt vs. Non-Exempt Properties			11.46%
Equalized Valuation, Taxable Properties				\$4,205,510,518.66				
Total # of property tax appeals filed in 2016		County Tax Board	202.00					
		State Tax Court	41.00					
Number of 2016 County Tax Board decisions appealed to Tax Court			12.00					
Number of pending property tax appeals in State Tax Court			30.00					
Amount paid out by municipality for tax appeals in 2016			\$3,504.00					

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 2016 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
Long Term Tax Exemptions**

Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	
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															Total Long Term Exemptions - GRAND TOTAL		\$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		101,756.96	\$22,195.00			\$77,864.04	\$1,697.92
Supervisory Staff (Department Heads & Managers)	12.00		1,630,466.30	\$1,238,475.00		\$150,990.00	\$146,257.96	\$94,743.34
Police Officers (Including Superior Officers)	42.00		6,385,670.98	\$4,254,303.83	\$160,000.00	\$1,085,272.91	\$560,640.00	\$325,454.24
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	41.00	3.00	3,112,738.78	\$1,929,964.15	\$157,000.00	\$249,158.37	\$628,974.00	\$147,642.26
All Other Non-Union Employees not listed above	11.00	9.00	1,128,715.99	\$824,319.00		\$106,419.58	\$134,917.00	\$63,060.40
Totals	111.00	12.00	12,359,349.00	\$8,269,256.98	\$317,000.00	\$1,591,840.86	\$1,548,653.00	\$632,598.16

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
<u>Active Employees - 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>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	0.00		\$0.00	0.00		\$0.00

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)?

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

**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
PBA	2130.50	\$45,000.00	X		
IAIW Local 1	4012.76	\$32,803.00	X		
IOUE	2287.00	\$7,000.00	X		
Non-Union	5901.46	\$21,000.00		X	
Totals	14331.72	\$105,803.00			
Total Funds Reserved as of end of 2016		\$0.00			
Total Funds Appropriated in 2017		\$0.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2018	2019	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$9,450,000.00	\$9,450,000.00	\$0.00	Utility Fund - Principal	\$318,000.00	\$318,000.00	\$318,000.00	\$240,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$21,940.00	\$19,000.00	\$19,000.00	\$19,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$1,280,000.00			
Sewer	\$1,122,000.00	\$1,122,000.00	\$0.00	Bond Anticipation Notes - Interest	\$192,185.00			
Swim			\$0.00	Bonds - Principal	\$629,495.00			
0			\$0.00	Bonds - Interest	\$250,662.00			
0			\$0.00	Loans & Other Debt - Principal	\$734,961.60			
0			\$0.00	Loans & Other Debt - Interest	\$227,870.00			
0			\$0.00	Total	\$3,655,113.60	\$337,000.00	\$337,000.00	\$259,000.00
<u>Municipal Purposes</u>				Total Principal	\$2,962,456.60	\$318,000.00	\$318,000.00	\$240,000.00
Debt Authorized	\$8,577,288.06		\$8,577,288.06	Total Interest	\$692,657.00	\$19,000.00	\$19,000.00	\$19,000.00
Notes Outstanding	\$8,770,000.00		\$8,770,000.00	% of Total Current Year Budget	13.79%			
Bonds Outstanding	\$9,402,000.00		\$9,402,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$1,206,845.71		\$1,206,845.71	Total Guarantees - Governmental				
Total (Current Year)	\$38,528,133.77	\$10,572,000.00	\$27,956,133.77	Total Guarantees - Other				
Population (2010 census)	<u>16,773</u>			Total Capital/Equipment Leases	\$1,026,800.00			
Per Capita Gross Debt	<u>\$2,297.03</u>			Total Other				
Per Capita Net Debt	<u>\$1,666.73</u>			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		<u>\$4,162,914,745.67</u>		Rating				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.67%</u>		Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		

USER FRIENDLY BUDGET SECTION - Notes

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