



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 0234_fba_2016.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
Adrian		Febre	12/31/2018	AFEBRE@MAYWOODBORO.ORG

Chief Administrative Officer

Roberta		Stern		RSTERN@MAYWOODBORO.ORG
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Chief Financial Officer

Charles		Cuccia		CUCCIA53@GMAIL.COM
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Municipal Clerk

Jean	M	Pelligra		JPELLIGRA@MAYWOODBORO.ORG
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Registered Municipal Accountant

Steven	D	Wielkotz		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Messar	12/31/2017	fmessar@maywoodboro.org
Rick		Deheer	12/31/2017	Rdeheer@maywoodboro.org
Claire		Padavano	12/31/2018	cpadavano@maywoodboro.org
Frank	J	Morrone	12/31/2018	fmorrone@maywoodboro.org
Michael		Gervino	12/31/2016	mgervino@maywoodboro.org
Tom		Lindenau	12/31/2016	tlindenau@maywoodboro.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	1.003	\$11,634,737.00	35.56%	\$3,209.60
Municipal Library	0.036	\$420,971.00	1.29%	\$115.20
Municipal Open Space	0.000		0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000		0.00%	\$0.00
Other Special Districts (total levies)	0.000		0.00%	\$0.00
Local School District	1.516	\$17,570,481.00	53.70%	\$4,851.20
Regional School District	0.000		0.00%	\$0.00
County Purposes	0.264	\$3,060,812.00	9.35%	\$844.80
County Library	0.000		0.00%	\$0.00
County Board of Health	0.000		0.00%	\$0.00
County Open Space	0.003	\$32,186.00	0.10%	\$9.60
Other County Levies (total)	0.000		0.00%	\$0.00
Total (Calendar Year 2015 Budget)	2.822	\$32,719,187.00	100.00%	\$9,030.40

Total Taxable Valuation as of October 1, 2015 \$1,159,454,290.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$320,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.003	1.020	1.69%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$11,634,737.00	\$11,849,944.00	1.85%	\$215,207.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,209.60	\$3,264.00	1.69%	\$54.40

Current Year 2016 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$11,849,944.00
Municipal Library	ACTUAL	\$430,764.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$17,750,000.00
Regional School District		
County Purposes	ESTIMATED	\$3,165,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$35,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$33,230,708.00

Revenue Anticipated, Excluding Tax Levy	4,648,780.00
Budget Appropriations, before Reserve for Uncollected Taxes	16,229,488.00
Total Non-Municipal Tax Levy	\$20,950,000.00
Amount to be Raised by Taxes - Before RUT	\$32,530,708.00
Reserve for Uncollected Taxes (RUT)	\$381,784.92
Total Amount to be Raised by Taxes	\$32,912,492.92

% of Tax Collections used to Calculate RUT 98.84%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	32,448,813.60
Total Tax Levy, CY 2015	32,797,711.45
% of Taxes Collected, CY 2015	98.94%
Delinquent Taxes - December 31, 2015	\$348,897.85

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	Utility SWIM POOL	Utility	Utility	Utility	Utility	Utility
08	Surplus	23.67%	\$284,326.00	\$1,201,148.00	\$1,485,474.00	\$1,479,774.00		\$5,700.00					
08	Local Revenue	-1.48%	(\$17,862.55)	\$1,209,597.55	\$1,191,735.00	\$966,000.00		\$225,735.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,057,064.00	\$1,057,064.00	\$1,057,064.00							
08	Uniform Construction Code Fees	-4.80%	(\$9,586.00)	\$199,586.00	\$190,000.00	\$190,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	-62.17%	(\$50,250.00)	\$80,829.00	\$30,579.00	\$30,579.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	76.39%	\$250,049.00	\$327,314.00	\$577,363.00	\$577,363.00							
15	Receipts from Delinquent Taxes	25.09%	\$69,807.00	\$278,193.00	\$348,000.00	\$348,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-1.47%	(\$176,930.00)	\$12,026,874.00	\$11,849,944.00	\$11,849,944.00							
07	Minimum Library Tax	2.33%	\$9,793.00	\$420,971.00	\$430,764.00	\$430,764.00							
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!	\$32,597.00		\$32,597.00			\$32,597.00					
	Total	2.33%	\$391,943.45	\$16,801,576.55	\$17,193,520.00	\$16,929,488.00	\$0.00	\$264,032.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
										SWIM POOL					
20	9.00	9.00	-6.08%	(\$60,350.00)	\$992,850.00	\$932,500.00	\$932,500.00								
21			5.99%	\$1,000.00	\$16,700.00	\$17,700.00	\$17,700.00								
22	2.00	3.00	1.37%	\$2,000.00	\$146,500.00	\$148,500.00	\$148,500.00								
23			4.75%	\$118,050.00	\$2,486,950.00	\$2,605,000.00	\$2,605,000.00								
25	26.00	34.00	6.65%	\$262,700.00	\$3,952,050.00	\$4,214,750.00	\$4,214,750.00								
26	11.00	4.00	-3.17%	(\$47,000.00)	\$1,484,200.00	\$1,437,200.00	\$1,437,200.00								
27			4.98%	\$7,500.00	\$150,700.00	\$158,200.00	\$158,200.00								
28		25.00	67.69%	\$141,600.00	\$209,189.00	\$350,789.00	\$121,400.00			\$229,389.00					
29	2.00	11.00	0.94%	\$4,026.00	\$426,738.00	\$430,764.00	\$430,764.00								
30			-98.25%	(\$1,715,250.96)	\$1,745,829.96	\$30,579.00	\$30,579.00								
31			0.00%	\$0.00	\$198,500.00	\$198,500.00	\$198,500.00								
32			82.83%	\$374,400.00	\$452,000.00	\$826,400.00	\$826,400.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00									
36			14.00%	\$177,039.00	\$1,264,986.00	\$1,442,025.00	\$1,430,025.00			\$12,000.00					
37			#DIV/0!	\$37,500.00	\$0.00	\$37,500.00	\$37,500.00								
42			201.89%	\$1,281,000.00	\$634,500.00	\$1,915,500.00	\$1,915,500.00								
43			#DIV/0!	\$0.00	\$0.00	\$0.00									
44			-50.00%	(\$25,000.00)	\$50,000.00	\$25,000.00	\$25,000.00								
45			1.57%	\$25,817.00	\$1,639,711.00	\$1,665,528.00	\$1,642,885.00			\$22,643.00					
46			137.85%	\$33,085.00	\$24,000.00	\$57,085.00	\$57,085.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			0.00%	\$0.00	\$700,000.00	\$700,000.00	\$700,000.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	50.00	86.00	3.73%	\$618,116.04	\$16,575,403.96	\$17,193,520.00	\$16,929,488.00	\$0.00	\$0.00	\$264,032.00	\$0.00	\$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.	Amount	Comment/Explanation
					Put "X" in cell to the left that corresponds to the type of imbalance.		
X					DUE FROM OTHER TRUST	\$26,218.00	WILL BE REPLACED BY CURRENT FUND BALANCE
X					DUE FROM LAW ENFORCEMENT TRUST	\$157,690.00	WILL BE REPLACED BY CURRENT FUND BALANCE
X					DUE FROM FIRE PREVENTION TRUST	\$42,742.00	WILL BE REPLACED BY CURRENT FUND BALANCE
X					DUE FROM RECREATION TRUST	\$85,713.00	WILL BE REPLACED BY CURRENT FUND BALANCE
	X				SPECIAL EMERGENCY	\$24,000.00	WILL BE PAID OFF

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	60	\$10,749,900.00	0.93%	15A Public Schools	2	\$16,345,500.00	18.82%
2 Residential	2,735	\$868,321,900.00	74.89%	15B Other Schools			0.00%
3A/3B Farm	0		0.00%	15C Public Property	39	\$27,506,100.00	31.68%
4A Commercial	102	\$121,041,800.00	10.44%	15D Church and Charities	13	\$14,659,000.00	16.88%
4B Industrial	26	\$106,765,500.00	9.21%	15E Cemeteries & Graveyards			0.00%
4C Apartments	15	\$52,484,700.00	4.53%	15F Other Exempt	22	\$28,323,600.00	32.62%
5A/5B Railroad	3	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$90,490.00	0.01%				
Total	2,942	\$1,159,454,290.00	100.00%	Total	76	\$86,834,200.00	100.00%
<u>Average Ratio (%), Assessed to True Value</u>				92.00%			
<u>Equalized Valuation, Taxable Properties</u>				\$1,260,276,402.17			
<u>Total # of property tax appeals filed in 2015</u>				<u>County Tax Board</u>		15.00	
				<u>State Tax Court</u>		1.00	
<u>Number of 2015 County Tax Board decisions appealed to Tax Court</u>				2.00			
<u>Number of pending property tax appeals in State Tax Court</u>							
<u>Amount paid out by municipality for tax appeals in 2015</u>				\$30,166.04			
				Percentage of Exempt vs. Non-Exempt Properties 7.49%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 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	1	\$125,000.00		
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	1	125,000.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Senior Citizens Complex	other	\$125,000.00																	
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
		125,000.00	0.00	0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total																	\$125,000.00	\$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	7.00	9.00	467,062.37	336,964.23		\$65,831.00	\$37,310.00	\$26,957.14
Supervisory Staff (Department Heads & Managers)	3.00		476,109.07	398,730.62		\$28,260.00	\$17,220.00	\$31,898.45
Police Officers (Including Superior Officers)	25.00	34.00	5,263,814.00	3,465,000.00	\$300,000.00	\$779,634.00	\$441,980.00	\$277,200.00
Fire Fighters (Including Superior Officers)				0.00				
All Other Union Employees not listed above	11.00	4.00	1,115,144.57	791,596.82	\$99,200.00	\$103,620.00	\$57,400.00	\$63,327.75
All Other Non-Union Employees not listed above	4.00	11.00	244,457.01	172,858.34		\$37,680.00	\$20,090.00	\$13,828.67
Totals	50.00	58.00	4,917,954.34	#REF!	\$399,200.00	\$1,015,025.00	\$574,000.00	\$413,212.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

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	10.00	\$17,300.00	\$173,000.00	10.00	\$9,109.44	\$91,094.40
Parent & Child	5.00	\$26,544.00	\$132,720.00	5.00	\$15,394.92	\$76,974.60
Employee & Spouse (or Partner)	6.00	\$19,212.00	\$115,272.00	6.00	\$18,400.68	\$110,404.08
Family	17.00	\$26,809.00	\$455,753.00	17.00	\$24,749.40	\$420,739.80
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	38.00		\$876,745.00	38.00		\$699,212.88
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00	0	\$0.00	\$0.00
Parent & Child			\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)			\$0.00	0	\$0.00	\$0.00
Family			\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	11	\$6,514.00	\$71,654.00	11	\$6,217.80	\$68,395.80
Parent & Child			\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	10	\$21,507.00	\$215,070.00	10	\$12,435.84	\$124,358.40
Family	10	\$38,497.00	\$384,970.00	10	\$36,528.00	\$365,280.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	31.00		\$671,694.00	31.00		\$558,034.20
GRAND TOTAL	69.00		\$1,548,439.00	69.00		\$1,257,247.08

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	200.00	\$107,000.00	X		
TEAMSTERS LOCAL 97	550.00	\$23,275.00	X		
Totals	750.00	\$130,275.00			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016					

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$9,620,000.00	\$9,620,000.00	\$20,000.00			
Regional School Debt		\$0.00	\$2,643.00			
Utility Fund Debt			\$42,885.00			
0	\$327,241.00	\$327,241.00	\$65,000.00			
0		\$0.00	\$755,000.00			
0		\$0.00	\$205,000.00			
0		\$0.00	\$438,000.00			
0		\$0.00	\$137,000.00			
0		\$0.00				
0		\$0.00				
Total (Current Year)	\$22,296,614.09	\$12,452,590.18	\$1,665,528.00	\$0.00	\$0.00	\$0.00
Municipal Purposes			Total Principal	\$1,255,885.00	\$0.00	\$0.00
Debt Authorized	\$1,505,392.89	\$1,505,392.89	Total Interest	\$409,643.00	\$0.00	\$0.00
Notes Outstanding	\$2,666,780.00	\$2,666,780.00	% of Total Current Year Budget	9.69%		
Bonds Outstanding	\$7,120,000.00	\$7,120,000.00	Description			
Loans and Other Debt	\$1,057,200.20	\$833,176.29	Debt Not Listed Above			
			Total Guarantees - Governmental			
			Total Guarantees - Other			
			Total Capital/Equipment Leases			
			Total Other			
Population (2010 census)	9,523		Bond Rating	Moody's	Standard & Poors	Fitch
Per Capita Gross Debt	\$2,341.34		Rating		AA	
Per Capita Net Debt	\$1,307.63		Year of Last Rating		2014	
3 Yr. Average Property Valuation		\$302,000.00	Mark "X" if Municipality has no bond rating			
Net Debt as % of 3 Year Avg Property Valuation		4123.37%				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving						
	BOROUGH OF PARAMUS	DEISEL FUEL		1/1/2016	12/31/2016	\$5,500.00
	BOROUGH OF PARAMUS	MUNICIPAL COURT		1/1/2016	12/31/2016	\$70,000.00
	BOROUGH OF ROCHELLE PARK	GASOLINE		1/1/2016	12/31/2016	\$83,000.00
	COUNTY OF BERGEN	ANIMAL CONTROL		1/1/2016	12/31/2016	\$2,000.00
	COUNTY OF BERGEN	HEALTH OFFICER		1/1/2016	12/31/2016	\$55,000.00

