



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1601_fba_2018.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
Jonathan		Dunleavy	12/31/2018	jdunleavy@bloomingdalenj.net

Chief Administrative Officer

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Chief Financial Officer

Donna	M	Mollineaux		dmollineaux@bloomingdalenj.net
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Municipal Clerk

Breeanna		Calabro		bcalabro@bloomingdalenj.net
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Registered Municipal Accountant

Joseph	J	Faccione		jfaccione@sklein-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Costa	12/31/2019	acosta@bloomingdalenj.net
John		D'Amato	12/31/2020	jdamoto@bloomingdalenj.net
Richard		Dellaripa	12/31/2018	rdellaripa@bloomingdalenj.net
Dawn		Hudson	12/31/2019	dhudson@bloomingdalenj.net
Michael		Sondermeyer	12/31/2018	msondermeyer@bloomingdalenj.net
Ray		Yazdi	12/31/2020	ryazdi@bloomingdalenj.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 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	1.047	\$7,659,710.00	24.84%	\$2,667.73
Municipal Library	0.038	\$277,307.00	0.90%	\$96.82
Municipal Open Space	0.025	\$182,973.00	0.59%	\$63.70
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.253	\$16,490,074.00	53.48%	\$5,740.59
Regional School District			0.00%	\$0.00
County Purposes	0.839	\$6,142,378.63	19.92%	\$2,137.75
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.012	\$84,341.12	0.27%	\$29.30
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	4.214	\$30,836,783.75	100.00%	\$10,735.90

Total Taxable Valuation as of October 1, 2017	<u>\$731,891,400.00</u>
<small>(To be used to calculate the current year tax rate)</small>	
Current Year Average Residential Assessment	<u>\$254,797.59</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.047	1.056	0.86%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$7,659,710.00	\$7,721,725.00	0.81%	\$62,015.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,667.73	\$2,690.66	0.86%	\$22.93

Current Year 2018 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$7,721,725.00
Municipal Library	ACTUAL	\$283,145.00
Municipal Open Space	ESTIMATED	\$183,000.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$16,800,000.00
Regional School District		
County Purposes	ESTIMATED	\$6,265,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$85,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$31,337,870.00

Revenue Anticipated, Excluding Tax Levy	3,314,297.31
Budget Appropriations, before Reserve for Uncollected Taxes	10,849,167.31
Total Non-Municipal Tax Levy	\$23,333,000.00
Amount to be Raised by Taxes - Before RUT	\$30,867,870.00
Reserve for Uncollected Taxes (RUT)	\$470,069.09
Total Amount to be Raised by Taxes	\$31,337,939.09

% of Tax Collections used to Calculate RUT	<u>98.50%</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	30,456,581.00
Total Tax Levy, CY 2017	30,854,762.00
% of Taxes Collected, CY 2017	<u>98.71%</u>
Delinquent Taxes - December 31, 2017	<u>\$349,212.00</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	Water/Sewer Utility
08	Surplus	24.05%	\$183,028.00	\$760,894.00	\$943,922.00	\$525,000.00		\$418,922.00
08	Local Revenue	-4.43%	(\$159,692.84)	\$3,602,182.84	\$3,442,490.00	\$337,490.00		\$3,105,000.00
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$552,149.00	\$552,149.00	\$552,149.00		
08	Uniform Construction Code Fees	-9.65%	(\$12,287.00)	\$127,287.00	\$115,000.00	\$115,000.00		
	<i>Special Revenue Items w/ Prior Written Consent</i>							
11	Shared Services Agreements	5.73%	\$34,565.69	\$603,184.31	\$637,750.00	\$637,750.00		
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		
10	Public and Private Revenue	-75.52%	(\$69,969.58)	\$92,652.89	\$22,683.31	\$22,683.31		
08	Other Special Items	-4.07%	(\$42,233.72)	\$1,036,458.72	\$994,225.00	\$994,225.00		
15	Receipts from Delinquent Taxes	-46.02%	(\$110,837.41)	\$240,837.41	\$130,000.00	\$130,000.00		
	<i>Amount to be raised by taxation</i>							
07	Local Tax for Municipal Purposes	-1.58%	(\$120,985.00)	\$7,659,710.00	\$7,538,725.00	\$7,538,725.00		
07	Minimum Library Tax	2.11%	\$5,838.00	\$277,307.00	\$283,145.00	\$283,145.00		
54	Open Space Levy Tax	0.07%	\$125.00	\$182,875.00	\$183,000.00	\$183,000.00		
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		
	Total	-1.93%	(\$292,448.86)	\$15,135,538.17	\$14,843,089.31	\$11,319,167.31	\$0.00	\$3,523,922.00

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

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	Water/Sewer Utility	
	Full-Time	Part-Time									
20	General Government	16.00	6.00	5.48%	\$45,902.00	\$837,558.00	\$883,460.00	\$883,460.00			
21	Land-Use Administration		1.00	7.13%	\$3,660.00	\$51,300.00	\$54,960.00	\$54,960.00			
22	Uniform Construction Code	2.00	5.00	12.63%	\$18,090.00	\$143,260.00	\$161,350.00	\$161,350.00			
23	Insurance			1.70%	\$23,752.00	\$1,393,276.00	\$1,417,028.00	\$1,417,028.00			
25	Public Safety	17.00	23.00	4.51%	\$112,031.00	\$2,484,125.00	\$2,596,156.00	\$2,596,156.00			
26	Public Works	17.00	3.00	7.22%	\$277,238.00	\$3,842,062.00	\$4,119,300.00	\$877,315.00		\$3,241,985.00	
27	Health and Human Services		2.00	3.78%	\$5,500.00	\$145,450.00	\$150,950.00	\$150,950.00			
28	Parks and Recreation		1.00	-10.29%	(\$10,750.00)	\$104,510.00	\$93,760.00	\$93,760.00			
29	Education (including Library)	1.00	8.00	0.00%	\$0.00	\$373,500.00	\$373,500.00	\$373,500.00			
30	Unclassified			-46.24%	(\$65,969.58)	\$142,652.89	\$76,683.31	\$76,683.31			
31	Utilities and Bulk Purchases			27.87%	\$84,338.00	\$302,662.00	\$387,000.00	\$387,000.00			
32	Landfill / Solid Waste Disposal			-1.37%	(\$11,468.00)	\$834,868.00	\$823,400.00	\$823,400.00			
35	Contingency			0.00%	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00			
36	Statutory Expenditures			4.21%	\$52,642.00	\$1,248,942.00	\$1,301,584.00	\$1,224,584.00		\$77,000.00	
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
42	Shared Services			6.06%	\$46,383.50	\$765,837.50	\$812,221.00	\$812,221.00			
43	Court and Public Defender	2.00	3.00	5.62%	\$6,350.00	\$113,050.00	\$119,400.00	\$119,400.00			
44	Capital			-27.03%	(\$44,450.00)	\$164,450.00	\$120,000.00	\$70,000.00		\$50,000.00	
45	Debt			-31.56%	(\$405,654.00)	\$1,285,491.00	\$879,837.00	\$724,900.00		\$154,937.00	
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
50	Reserve for Uncollected Taxes			56.67%	\$170,000.00	\$300,000.00	\$470,000.00	\$470,000.00			
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
Total		55.00	52.00	2.12%	\$307,594.92	\$14,535,494.39	\$14,843,089.31	\$11,319,167.31	\$0.00	\$0.00	\$3,523,922.00

**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

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	90	\$25,100,600.00	3.43%	15A Public Schools	3	\$13,011,800.00	19.43%
2 Residential	2,450	\$624,254,100.00	85.38%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	20	\$1,914,500.00	0.26%	15C Public Property	51	\$22,913,200.00	34.21%
4A Commercial	106	\$52,509,500.00	7.18%	15D Church and Charities	6	\$10,239,700.00	15.29%
4B Industrial	3	\$5,200,100.00	0.71%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	7	\$22,160,300.00	3.03%	15F Other Exempt	19	\$20,805,700.00	31.07%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,676	\$731,139,100.00	100.00%	Total	79	\$66,970,400.00	100.00%
Average Ratio (%), Assessed to True Value				86.08%			
Equalized Valuation, Taxable Properties				\$849,371,631.04			
Total # of property tax appeals filed in 2017				County Tax Board		21.00	
				State Tax Court		2.00	
Number of 2017 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				5.00			
Amount paid out by municipality for tax appeals in 2017				\$75,469.64			
				Percentage of Exempt vs. Non-Exempt Properties 9.16%			

<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 2017 Total Tax Rate
G Commercial/Industrial Exemption	1		\$15,525,000.00	\$654,223.50
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	1	0.00	15,525,000.00	654,223.50

**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	1.00	6.00	131,309.00	\$119,313.00	\$0.00	\$2,868.00	\$0.00	\$9,128.00
Supervisory Staff (Department Heads & Managers)	10.00	0.00	1,200,231.00	\$900,885.00	\$0.00	\$23,423.00	\$207,005.00	\$68,918.00
Police Officers (Including Superior Officers)	17.00	0.00	3,059,864.00	\$1,864,314.00	\$220,337.00	\$463,829.00	\$351,908.00	\$159,476.00
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	27.00	10.00	3,629,007.00	\$2,491,794.00	\$50,000.00	\$369,460.00	\$558,914.00	\$158,839.00
All Other Non-Union Employees not listed above	0.00	36.00	501,510.00	\$465,871.00	\$0.00	\$0.00	\$0.00	\$35,639.00
Totals	55.00	52.00	8,521,921.00	\$5,842,177.00	\$270,337.00	\$859,580.00	\$1,117,827.00	\$432,000.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	15.00	\$11,760.00	\$176,400.00	12.00	\$11,808.00	\$141,696.00
Parent & Child	1.00	\$18,300.00	\$18,300.00	3.00	\$18,360.00	\$55,080.00
Employee & Spouse (or Partner)	6.00	\$23,472.00	\$140,832.00	6.00	\$23,556.00	\$141,336.00
Family	19.00	\$29,640.00	\$563,160.00	20.00	\$29,748.00	\$594,960.00
Employee Cost Sharing Contribution (enter as negative -)						(\$109,395.00)
Subtotal	41.00		\$898,692.00	41.00		\$823,677.00
<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	7	\$9,790.00	\$68,530.00	7	\$91,614.00	\$641,298.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	10	\$17,529.00	\$175,290.00	9	\$22,983.00	\$206,847.00
Family	4	\$11,116.00	\$44,464.00	5	\$31,836.00	\$159,180.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	21.00		\$288,284.00	21.00		\$1,007,325.00
GRAND TOTAL	62.00		\$1,186,976.00	62.00		\$1,831,002.00

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)?

NO

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

NO

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2019	2020	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$591,000.00	\$591,000.00	\$0.00	Utility Fund - Principal	\$84,400.00	\$64,000.00	\$0.00	\$0.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$54,872.00	\$1,840.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$285,600.00			
Water/Sewer	\$5,092,027.44	\$5,092,027.44	\$0.00	Bond Anticipation Notes - Interest	\$75,200.00			
0			\$0.00	Bonds - Principal	\$335,000.00	\$300,000.00		
0			\$0.00	Bonds - Interest	\$29,065.17	\$29,450.00	\$23,370.00	\$34,580.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$864,137.17	\$395,290.00	\$23,370.00	\$34,580.00
<u>Municipal Purposes</u>								
Debt Authorized	\$2,419,451.38		\$2,419,451.38	Total Principal	\$705,000.00	\$364,000.00	\$0.00	\$0.00
Notes Outstanding	\$6,347,452.00	\$1,957,153.22	\$4,390,298.78	Total Interest	\$159,137.17	\$31,290.00	\$23,370.00	\$34,580.00
Bonds Outstanding	\$1,885,000.00		\$1,885,000.00	% of Total Current Year Budget	5.82%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$16,334,930.82	\$7,640,180.66	\$8,694,750.16	Description	Debt Not Listed Above			
Population (2010 census)	7,656			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,133.61			Total Guarantees - Other				
Per Capita Net Debt	\$1,135.68			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$826,199,377.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.05%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	AA			
				Year of Last Rating	2013			
				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)
