



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:** 1411 Florham Park Borough - County of Morris

Adopted

**Municode:**

**Filename:** 1411\_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
Mark		Taylor	12/31/2019	mtaylor@fpboro.net

### Chief Administrative Officer

William		Huyler		whuyler@fpboro.net
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### Chief Financial Officer

Patrice		Visco		<a href="mailto:pvisco@fpboro.net">pvisco@fpboro.net</a>
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### Municipal Clerk

Sheila		Williams		swilliams@fpboro.net
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### Registered Municipal Accountant

Ray		Sarinelli		rsarinelli@nisivoccia.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Scott		Carpenter	12/31/2018	councilmancarpenter@gmail.com
Charles		Germershausen	12/31/2017	councilmangermershausen@gmail.com
Charles		Malone	12/31/2017	councilmanmalone@gmail.com
Thomas		Michalowski	12/31/2016	councilmanmichalowski@gmail.com
Carmen		Cefolo-Pane	12/31/2018	councilwomancefolopane@gmail.com
William		Zuckerman	12/31/2016	councilmanzuckerman@gmail.com





**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	Pool Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	-2.67%	(\$75,000.00)	\$2,811,555.00	\$2,736,555.00	\$1,874,000.00		\$400,000.00	\$37,555.00	\$425,000.00			
08	Local Revenue	-5.93%	(\$392,702.46)	\$6,627,102.46	\$6,234,400.00	\$905,040.00		\$1,268,770.00	\$170,165.00	\$3,890,425.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,028,158.00	\$1,028,158.00	\$1,028,158.00							
08	Uniform Construction Code Fees	-28.39%	(\$264,380.85)	\$931,166.30	\$666,785.45	\$666,785.45							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	32.07%	\$32,908.82	\$102,623.67	\$135,532.49	\$135,532.49							
08	Other Special Items	3.70%	\$42,094.71	\$1,137,235.29	\$1,179,330.00	\$1,179,330.00							
15	Receipts from Delinquent Taxes	-11.23%	(\$35,536.64)	\$316,536.64	\$281,000.00	\$281,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-7.39%	(\$986,870.47)	\$13,352,016.89	\$12,365,146.42	\$12,365,146.42							
07	Minimum Library Tax	3.17%	\$31,612.42	\$995,974.58	\$1,027,587.00	\$1,027,587.00							
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								
	<b>Total</b>	<b>-6.04%</b>	<b>(\$1,647,874.47)</b>	<b>\$27,302,368.83</b>	<b>\$25,654,494.36</b>	<b>\$19,462,579.36</b>	<b>\$0.00</b>	<b>\$1,668,770.00</b>	<b>\$207,720.00</b>	<b>\$4,315,425.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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 Budget	Pool Budget	Sewer Budget	Budget
	Full-Time	Part-Time											
20	General Government	22.00	37.00	5.69%	\$317,472.46	\$5,581,437.17	\$5,898,909.63	\$1,413,169.63		\$1,469,230.00	\$201,075.00	\$2,815,435.00	
21	Land-Use Administration	1.00		1.89%	\$2,410.00	\$127,390.00	\$129,800.00	\$129,800.00					
22	Uniform Construction Code	2.00	5.00	-6.32%	(\$32,570.00)	\$515,690.00	\$483,120.00	\$483,120.00					
23	Insurance			4.56%	\$105,148.03	\$2,306,836.04	\$2,411,984.07	\$2,411,984.07					
25	Public Safety	40.00	9.00	2.45%	\$115,817.00	\$4,734,755.00	\$4,850,572.00	\$4,850,572.00					
26	Public Works	21.00	1.00	4.64%	\$91,128.00	\$1,963,725.00	\$2,054,853.00	\$2,054,853.00					
27	Health and Human Services	1.00		5.47%	\$12,722.05	\$232,479.95	\$245,202.00	\$245,202.00					
28	Parks and Recreation	2.00	2.00	-0.29%	(\$520.00)	\$182,210.00	\$181,690.00	\$181,690.00					
29	Education (including Library)	6.00	15.00	-10.19%	(\$116,557.00)	\$1,143,844.00	\$1,027,287.00	\$1,027,287.00					
30	Unclassified			18.18%	\$10,000.00	\$55,000.00	\$65,000.00	\$65,000.00					
31	Utilities and Bulk Purchases			-0.76%	(\$5,100.00)	\$668,600.00	\$663,500.00	\$663,500.00					
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$63,000.00	\$63,000.00	\$63,000.00					
35	Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00					
36	Statutory Expenditures			-2.60%	(\$49,871.39)	\$1,916,706.05	\$1,866,834.66	\$1,525,679.66		\$126,340.00		\$214,815.00	
37	Judgements			#DIV/0!	\$0.00		\$0.00						
42	Shared Services			#DIV/0!	\$0.00		\$0.00						
43	Court and Public Defender	1.00	4.00	-1.06%	(\$1,515.00)	\$142,690.00	\$141,175.00	\$141,175.00					
44	Capital			-5.59%	(\$40,000.00)	\$715,000.00	\$675,000.00			\$50,000.00		\$625,000.00	
45	Debt			2.76%	\$84,506.64	\$3,064,942.00	\$3,149,448.64	\$2,466,073.64		\$23,200.00	\$0.00	\$660,175.00	



## 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	101	\$98,191,900.00	2.99%	15A Public Schools	3	\$34,250,400.00	7.67%
2 Residential	3,103	\$2,014,682,600.00	61.25%	15B Other Schools	2	\$240,194,500.00	53.82%
3A/3B Farm	2	\$868,100.00	0.03%	15C Public Property	54	\$91,906,600.00	20.59%
4A Commercial	209	\$903,530,300.00	27.47%	15D Church and Charities	14	\$46,309,200.00	10.38%
4B Industrial	14	\$92,180,200.00	2.80%	15E Cemeteries & Graveyards	1	\$495,900.00	0.11%
4C Apartments	4	\$175,484,100.00	5.34%	15F Other Exempt	20	\$33,141,400.00	7.43%
5A/5B Railroad	0	0.00%					
6A/6B Business Personal Property	2	\$4,079,867.00	0.12%				
<b>Total</b>	<b>3,435</b>	<b>\$3,289,017,067.00</b>	<b>100.00%</b>	<b>Total</b>	<b>94</b>	<b>\$446,298,000.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				105.70%			
Equalized Valuation, Taxable Properties				\$3,111,652,854.30			
Total # of property tax appeals filed in 2015				County Tax Board			
				18.00			
				State Tax Court			
				15.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				13.00			
Amount paid out by municipality for tax appeals in 2015							
				Percentage of Exempt vs. Non-Exempt Properties 13.57%			

<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	2	\$254,079.06	\$14,979,900.00	\$206,423.00
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	2	\$168,747.82	\$10,532,600.00	\$145,140.00
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>4</b>	<b>422,826.88</b>	<b>25,512,500.00</b>	<b>351,563.00</b>



**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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	19.00	1.00	2,353,454.30	\$1,753,808.56	\$0.00	\$218,524.55	\$252,041.90	\$129,079.29
Police Officers (Including Superior Officers)	32.00	0.00	5,540,328.38	\$3,645,550.00	\$99,000.00	\$935,812.69	\$606,486.00	\$253,479.69
Fire Fighters (Including Superior Officers)		4.00	5,000.00	\$5,000.00			\$0.00	
All Other Union Employees not listed above	23.00		2,109,954.12	\$1,379,405.00	\$148,300.00	\$171,873.86	\$304,850.77	\$105,524.48
All Other Non-Union Employees not listed above	22.00	68.00	2,253,587.72	\$1,542,416.44	\$149,820.00	\$192,185.09	\$251,171.33	\$117,994.86
<b>Totals</b>	<b>96.00</b>	<b>73.00</b>	<b>12,262,324.50</b>	<b>\$8,326,180.00</b>	<b>\$397,120.00</b>	<b>\$1,518,396.18</b>	<b>\$1,414,550.00</b>	<b>\$606,078.32</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	17.00	\$12,169.20	\$206,876.40	19.00	\$11,574.00	\$219,906.00
Parent & Child	7.00	\$19,904.16	\$139,329.12	6.00	\$18,591.00	\$111,546.00
Employee & Spouse (or Partner)	17.00	\$24,644.52	\$418,956.84	18.00	\$23,412.84	\$421,431.12
Family	45.00	\$31,187.64	\$1,403,443.80	46.00	\$29,681.40	\$1,365,344.40
Employee Cost Sharing Contribution (enter as negative - )			(\$359,000.00)			(\$330,273.23)
<b>Subtotal</b>	<b>86.00</b>		<b>\$1,809,606.16</b>	<b>89.00</b>		<b>\$1,787,954.29</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	11	\$9,225.06	\$101,475.66	11	\$8,881.70	\$97,698.70
Parent & Child	3	\$20,856.36	\$62,569.08	3	\$19,460.40	\$58,381.20
Employee & Spouse (or Partner)	20	\$15,189.48	\$303,789.60	20	\$12,378.60	\$247,572.00
Family	11	\$35,059.80	\$385,657.80	11	\$33,315.96	\$366,475.56
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>45.00</b>		<b>\$853,492.14</b>	<b>45.00</b>		<b>\$770,127.46</b>
<b>GRAND TOTAL</b>	<b>131.00</b>		<b>\$2,663,098.30</b>	<b>134.00</b>		<b>\$2,558,081.75</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)?**

**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	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$6,220,000.00	\$6,220,000.00	\$0.00			
Regional School Debt	\$7,971,147.45	\$7,971,147.45	\$0.00			
Utility Fund Debt						
Water	\$8,155,711.00	\$8,155,711.00	\$0.00			
Pool			\$0.00			
Sewer	\$2,929,494.08	\$2,929,494.08	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$15,533,925.80	\$369,464.02	\$15,164,461.78			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
<b>Total (Current Year)</b>	<b>\$40,810,278.33</b>	<b>\$25,645,816.55</b>	<b>\$15,164,461.78</b>			
Population (2010 census)	11,831					
Per Capita Gross Debt	\$3,449.44					
Per Capita Net Debt	\$1,281.76					
3 Yr. Average Property Valuation		\$2,970,321,489.67				
Net Debt as % of 3 Year Avg Property Valuation		0.51%				
Utility Fund - Principal			\$599,575.00	\$621,065.00	\$634,280.00	\$1,136,395.00
Utility Fund - Interest			\$83,800.00	\$63,555.00	\$41,230.00	\$117,850.00
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,954,597.00	\$1,414,418.00	\$1,414,274.00	\$9,157,000.00
Bonds - Interest			\$511,476.64	\$440,070.00	\$374,295.00	\$1,712,100.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$3,149,448.64</b>	<b>\$2,539,108.00</b>	<b>\$2,464,079.00</b>	<b>\$12,123,345.00</b>
Total Principal			\$2,554,172.00	\$2,035,483.00	\$2,048,554.00	\$10,293,395.00
Total Interest			\$595,276.64	\$503,625.00	\$415,525.00	\$1,829,950.00
% of Total Current Year Budget			12.28%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating	Aaa					
Year of Last Rating	2015					
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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