



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1427_fbi_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 |
|------------|-------------|-----------|--------------|---------------------------|
| Robert | | Greenbaum | 12/31/2019 | rgreenbaum@mtolivetwp.org |

Chief Administrative Officer

| | | | | |
|-------|--|--------|--|------------------------|
| Laura | | Harris | | lharris@mtolivetwp.org |
|-------|--|--------|--|------------------------|

Chief Financial Officer

| | | | | |
|--------|--|--------|--|--------------------------------------------------------------------|
| Sherry | | Kolody | | skolody@mtolivetwp.org |
|--------|--|--------|--|--------------------------------------------------------------------|

Municipal Clerk

| | | | | |
|----------|--|--------|--|------------------------------|
| Michelle | | Masser | | clerkmichelle@mtolivetwp.org |
|----------|--|--------|--|------------------------------|

Registered Municipal Accountant

| | | | | |
|------|--|---------|--|---------------------|
| Gary | | Higgins | | ghiggins@lvhcpa.com |
|------|--|---------|--|---------------------|

Governing Body Members

| First Name | Middle Name | Last Name | Term Expires | Business Email |
|------------|-------------|-----------|--------------|--------------------------|
| Joe | | Nicastro | | jnicastro@mtolivetwp.org |
| Colleen | | Labow | | clabow@mtolivetwp.org |
| Greg | | Stewart | | gstewart@mtolivetwp.org |
| Alex | | Roman | | aroman@mtolivetwp.org |
| John | | Mania | | jmania@mtolivetwp.org |
| John | | Ferrante | | jferrante@mtolivetwp.org |
| Daniel | | Amianda | | damianda@mtolivetwp.org |
| | | | | |
| | | | | |
| | | | | |

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 | Sewer Utility | Recreation Utility | Sanitation District Utility | Utility | Utility |
|------|-------------------------------------------------------|-------------------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|------------------------|----------------------|-----------------------|-----------------------|-----------------------|--------------------------------|---------------|---------------|
| 08 | Surplus | -2.54% | (\$113,095.00) | \$4,457,731.00 | \$4,344,636.00 | \$3,050,369.00 | | \$217,630.00 | \$755,619.00 | \$29,000.00 | \$292,018.00 | | |
| 08 | Local Revenue | -1.45% | (\$118,452.00) | \$8,188,721.00 | \$8,070,269.00 | \$1,172,900.00 | | \$1,570,000.00 | \$3,890,000.00 | \$640,569.00 | \$796,800.00 | | |
| 09 | State Aid (without offsetting appropriation) | 0.00% | \$0.00 | \$2,042,103.00 | \$2,042,103.00 | \$2,042,103.00 | | | | | | | |
| 08 | Uniform Construction Code Fees | -5.33% | (\$25,874.00) | \$485,874.00 | \$460,000.00 | \$460,000.00 | | | | | | | |
| | Special Revenue Items w/ Prior Written Consent | | | | | | | | | | | | |
| 11 | Shared Services Agreements | 0.54% | \$1,343.00 | \$248,031.00 | \$249,374.00 | \$249,374.00 | | | | | | | |
| 08 | Additional Revenue Offset by Appropriations | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | |
| 10 | Public and Private Revenue | -90.76% | (\$360,132.00) | \$396,781.00 | \$36,649.00 | \$36,649.00 | | | | | | | |
| 08 | Other Special Items | -6.48% | (\$117,991.00) | \$1,820,278.00 | \$1,702,287.00 | \$1,678,783.00 | | \$19,379.00 | \$4,125.00 | | | | |
| 15 | Receipts from Delinquent Taxes | -1.91% | (\$14,392.00) | \$754,392.00 | \$740,000.00 | \$740,000.00 | | | | | | | |
| | Amount to be raised by taxation | | | | | | | | | | | | |
| 07 | Local Tax for Municipal Purposes | -10.34% | (\$2,365,419.00) | \$22,868,437.00 | \$20,503,018.00 | \$18,538,018.00 | | | | | \$1,965,000.00 | | |
| 07 | Minimum Library Tax | 5.25% | \$51,390.00 | \$979,517.00 | \$1,030,907.00 | \$1,030,907.00 | | | | | | | |
| 54 | Open Space Levy Tax | -1.75% | (\$10,444.00) | \$597,295.00 | \$586,851.00 | | \$586,851.00 | | | | | | |
| 07 | Addition to Local District School Tax | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | |
| 08 | Deficit General Budget | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | |
| | Total | -7.17% | (\$3,073,066.00) | \$42,839,160.00 | \$39,766,094.00 | \$28,999,103.00 | \$586,851.00 | \$1,807,009.00 | \$4,649,744.00 | \$669,569.00 | \$3,053,818.00 | \$0.00 | \$0.00 |

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 Utility | Sewer Utility | Recreation Utility | Sanitation District Utility | Utility | Utility | |
|----------------------------------|--------------------|--------------|------------------------------------|-------------------------------------|------------------------------------------------------------|-----------------------------------------------------|------------------------|------------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------------|---------------|---------------|--|
| | Full-Time | Part-Time | | | | | | | | | | | | | | |
| 20 General Government | 27.00 | 13.00 | -12.16% | (\$227,316.00) | \$1,869,230.00 | \$1,641,914.00 | | \$500.00 | | | | | | | | |
| 21 Land-Use Administration | 2.00 | 1.00 | -11.57% | (\$25,895.00) | \$223,854.00 | \$197,959.00 | \$197,959.00 | | | | | | | | | |
| 22 Uniform Construction Code | 4.00 | 3.00 | -7.10% | (\$29,040.00) | \$408,757.00 | \$379,717.00 | \$379,717.00 | | | | | | | | | |
| 23 Insurance | 0.00 | 0.00 | 7.06% | \$270,825.00 | \$3,834,692.00 | \$4,105,517.00 | \$4,105,517.00 | | | | | | | | | |
| 25 Public Safety | 58.00 | 8.00 | 2.99% | \$209,797.00 | \$7,021,396.00 | \$7,231,193.00 | \$7,231,193.00 | | | | | | | | | |
| 26 Public Works | 18.00 | 1.00 | -0.55% | (\$39,468.00) | \$7,190,617.00 | \$7,151,149.00 | \$2,817,966.00 | \$36,149.00 | | \$1,425,629.00 | \$2,871,405.00 | | | | | |
| 27 Health and Human Services | 9.00 | 7.00 | 4.94% | \$31,039.00 | \$628,454.00 | \$659,493.00 | \$659,493.00 | | | | | | | | | |
| 28 Parks and Recreation | 3.00 | 15.00 | 6.27% | \$72,721.00 | \$1,160,122.00 | \$1,232,843.00 | | \$586,851.00 | | | | \$645,992.00 | | | | |
| 29 Education (including Library) | 5.00 | 16.00 | 4.18% | \$41,390.00 | \$989,517.00 | \$1,030,907.00 | \$1,030,907.00 | | | | | | | | | |
| 30 Unclassified | 0.00 | 0.00 | -44.44% | (\$80,000.00) | \$180,000.00 | \$100,000.00 | \$100,000.00 | | | | | | | | | |
| 31 Utilities and Bulk Purchases | 11.00 | 4.00 | 1.88% | \$15,500.00 | \$825,000.00 | \$840,500.00 | \$840,500.00 | | | | | | | | | |
| 32 Landfill / Solid Waste Dispos | 14.00 | 3.00 | 1.42% | \$36,467.00 | \$2,570,203.00 | \$2,606,670.00 | | | | | | | \$2,606,670.00 | | | |
| 35 Contingency | 0.00 | 0.00 | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | |
| 36 Statutory Expenditures | 0.00 | 0.00 | 3.50% | \$98,169.00 | \$2,801,852.00 | \$2,900,021.00 | \$2,583,808.00 | | | \$70,102.00 | \$67,023.00 | \$23,577.00 | \$155,511.00 | | | |
| 37 Judgements | 0.00 | 0.00 | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | |
| 42 Shared Services | 0.00 | 0.00 | 1.89% | \$4,616.00 | \$244,758.00 | \$249,374.00 | \$249,374.00 | | | | | | | | | |
| 43 Court and Public Defender | 4.00 | 1.00 | -0.11% | (\$297.00) | \$281,246.00 | \$280,949.00 | \$280,949.00 | | | | | | | | | |
| 44 Capital | 0.00 | 0.00 | 10.00% | \$107,020.00 | \$1,070,150.00 | \$1,177,170.00 | \$178,570.00 | | | \$118,600.00 | \$880,000.00 | | | | | |
| 45 Debt | 0.00 | 0.00 | -11.07% | (\$658,310.00) | \$5,947,391.00 | \$5,289,081.00 | \$4,665,087.00 | | | \$192,678.00 | \$431,316.00 | | | | | |
| 46 Deferred Charges | 0.00 | 0.00 | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | |
| 48 Debt - Type 1 School District | 0.00 | 0.00 | #DIV/0! | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | |
| 50 Reserve for Uncollected Taxes | 0.00 | 0.00 | -1.23% | (\$25,000.00) | \$2,025,000.00 | \$2,000,000.00 | \$2,000,000.00 | | | | | | | | | |
| 55 Surplus General Budget | 0.00 | 0.00 | 3.97% | \$26,381.00 | \$665,256.00 | \$691,637.00 | | | | | \$400,000.00 | | \$291,637.00 | | | |
| Total | 155.00 | 72.00 | -0.43% | (\$171,401.00) | \$39,937,495.00 | \$39,766,094.00 | \$28,962,454.00 | \$36,649.00 | \$586,851.00 | \$1,807,009.00 | \$4,649,744.00 | \$669,569.00 | \$3,053,818.00 | \$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 | 0.00 | 8.00 | 72,125.50 | \$67,000.00 | \$0.00 | \$0.00 | \$0.00 | \$5,125.50 |
| Supervisory Staff (Department Heads & Managers) | 13.00 | 0.00 | 1,950,156.52 | \$1,438,256.85 | \$1,750.00 | \$94,198.90 | \$305,790.25 | \$110,160.52 |
| Police Officers (Including Superior Officers) | 49.00 | 0.00 | 8,056,707.65 | \$5,192,188.70 | \$447,000.00 | \$1,198,528.00 | \$787,593.01 | \$431,397.94 |
| 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 | 72.00 | 45.00 | 6,813,870.66 | \$4,036,957.13 | \$414,875.00 | \$521,716.99 | \$1,499,756.38 | \$340,565.16 |
| All Other Non-Union Employees not listed above | 16.00 | 3.00 | 1,572,823.19 | \$1,023,732.32 | \$1,000.00 | \$115,937.11 | \$353,761.74 | \$78,392.02 |
| Totals | 150.00 | 56.00 | 18,465,683.52 | \$11,758,135.00 | \$864,625.00 | \$1,930,381.00 | \$2,946,901.38 | \$965,641.14 |

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 | 44.00 | \$10,915.95 | \$480,301.80 | 43.00 | \$10,816.92 | \$465,127.56 |
| Parent & Child | 10.00 | \$22,113.08 | \$221,130.80 | 9.00 | \$18,280.56 | \$164,525.04 |
| Employee & Spouse (or Partner) | 21.00 | \$23,640.63 | \$496,453.23 | 20.00 | \$21,633.48 | \$432,669.60 |
| Family | 78.00 | \$30,101.10 | \$2,347,885.80 | 70.00 | \$29,097.48 | \$2,036,823.60 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$598,870.25) | | | (\$502,375.79) |
| Subtotal | 153.00 | | \$2,946,901.38 | 142.00 | | \$2,596,770.01 |
| <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 | 20 | \$10,536.15 | \$210,723.00 | 19 | \$6,188.88 | \$117,588.72 |
| Parent & Child | 3 | \$22,874.64 | \$68,623.92 | 1 | \$20,464.44 | \$20,464.44 |
| Employee & Spouse (or Partner) | 26 | \$25,521.62 | \$663,562.12 | 22 | \$2,655.56 | \$58,422.32 |
| Family | 14 | \$38,588.48 | \$540,238.72 | 15 | \$3,020.97 | \$45,314.55 |
| Employee Cost Sharing Contribution (enter as negative -) | | | | | | |
| Subtotal | 63.00 | | \$1,483,147.76 | 57.00 | | \$241,790.03 |
| GRAND TOTAL | 216.00 | | \$4,430,049.14 | 199.00 | | \$2,838,560.04 |

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)?

| |
|------------|
| YES |
|------------|

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

| |
|------------|
| YES |
|------------|

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

| | Gross | Deductions | Net | | | | | |
|------------------------------------------------|------------------------|------------------------|------------------------|----------------------------------------------------|------------------------------|-----------------------------|-----------------------|-----------------------|
| | Debt | | Debt | Current Year | 2017 | 2018 | All Additional Future | |
| | | | | Budget | Budget | Budget | Years' Budgets | |
| Local School Debt | \$40,830,000.00 | \$40,830,000.00 | \$0.00 | Utility Fund - Principal | \$804,135.00 | \$519,161.00 | \$269,196.00 | \$750,693.00 |
| Regional School Debt | | | \$0.00 | Utility Fund - Interest | \$57,859.00 | \$41,406.00 | \$27,570.00 | \$62,806.00 |
| Utility Fund Debt | | | | Bond Anticipation Notes - Principal | \$0.00 | | | |
| Water | \$2,222,184.73 | \$2,222,184.73 | \$0.00 | Bond Anticipation Notes - Interest | \$22,582.00 | | | |
| Sewer | \$1,082,000.57 | \$1,082,000.57 | \$0.00 | Bonds - Principal | \$4,050,000.00 | \$3,500,000.00 | \$3,065,000.00 | \$6,485,000.00 |
| Recreation | | | \$0.00 | Bonds - Interest | \$515,119.00 | \$404,468.00 | \$300,505.00 | \$460,911.00 |
| Sanitation District | | | \$0.00 | Loans & Other Debt - Principal | \$72,184.00 | \$27,730.00 | \$28,288.00 | \$118,951.00 |
| 0 | | | \$0.00 | Loans & Other Debt - Interest | \$5,202.00 | \$3,361.00 | \$2,804.00 | \$5,415.00 |
| 0 | | | \$0.00 | Total | \$5,527,081.00 | \$4,496,126.00 | \$3,693,363.00 | \$7,883,776.00 |
| <u>Municipal Purposes</u> | | | | Total Principal | \$4,926,319.00 | \$4,046,891.00 | \$3,362,484.00 | \$7,354,644.00 |
| Debt Authorized | \$1,612,790.95 | | \$1,612,790.95 | Total Interest | \$600,762.00 | \$449,235.00 | \$330,879.00 | \$529,132.00 |
| Notes Outstanding | \$3,474,070.00 | | \$3,474,070.00 | % of Total Current Year Budget | 13.90% | | | |
| Bonds Outstanding | \$17,100,000.00 | | \$17,100,000.00 | Description | Debt Not Listed Above | | | |
| Loans and Other Debt | \$247,153.28 | \$45,000.00 | \$202,153.28 | Total Guarantees - Governmental | | | | |
| Total (Current Year) | \$66,568,199.53 | \$44,179,185.30 | \$22,389,014.23 | Total Guarantees - Other | | | | |
| Population (2010 census) | 24,193 | | | Total Capital/Equipment Leases | | | | |
| Per Capita Gross Debt | \$2,751.55 | | | Total Other | | | | |
| Per Capita Net Debt | \$925.43 | | | Bond Rating | Moody's | Standard & Poors | Fitch | |
| 3 Yr. Average Property Valuation | | \$3,037,045,600.00 | | Rating | Aa2 | AA | | |
| Net Debt as % of 3 Year Avg Property Valuation | | 0.74% | | Year of Last Rating | 2011 | 2015 | | |
| | | | | 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)

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