



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:
Municode: a_2017.xls

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
David	L.	Fried	12/31/2017	mayor@robbinsville.net

Chief Administrative Officer

Joy		Tozzi		jtozzi@robbinsville.net
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Chief Financial Officer

Deborah	J.	Bauer		deborahb@robbinsville.net
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Municipal Clerk

Michele		Seigfried		micheles@robbinsville.net
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Registered Municipal Accountant

Michael		Holt		mholt@hfacas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Sheree	S.	McGowan	12/31/2017	council@robbinsville.net
Dan		Schuberth	12/31/2017	council@robbinsville.net
Vincent	J.	Calcagno	12/31/2019	council@robbinsville.net
Christine		Ciaccio	12/31/2019	council@robbinsville.net
Ronald	C.	Witt, Jr.	12/31/2019	council@robbinsville.net



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	N/A Utility	Sewer Utility	N/A Utility	Fourth Utility	N/A Utility	Utility
08	Surplus	6.97%	\$247,394.60	\$3,551,680.34	\$3,799,074.94	\$3,514,029.89	---	---	\$285,045.05	---	---	---	---
08	Local Revenue	-1.49%	(\$50,389.29)	\$3,374,389.29	\$3,324,000.00	\$820,000.00	---	---	\$2,504,000.00	---	---	---	---
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,420,224.00	\$1,420,224.00	\$1,420,224.00	---	---	---	---	---	---	---
08	Uniform Construction Code Fees	-17.98%	(\$145,803.00)	\$810,803.00	\$665,000.00	\$665,000.00	---	---	---	---	---	---	---
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-44.07%	(\$92,823.01)	\$210,644.70	\$117,821.69	\$117,821.69	---	---	---	---	---	---	---
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
10	Public and Private Revenue	-65.97%	(\$244,212.43)	\$370,184.56	\$125,972.13	\$125,972.13	---	---	---	---	---	---	---
08	Other Special Items	32.75%	\$850,399.24	\$2,596,326.82	\$3,446,726.06	\$3,436,726.06	\$10,000.00	---	---	---	---	---	---
15	Receipts from Delinquent Taxes	15.00%	\$58,685.61	\$391,314.39	\$450,000.00	\$450,000.00	---	---	---	---	---	---	---
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-10.30%	(\$1,501,128.02)	\$14,568,807.57	\$13,067,679.55	\$13,067,679.55	---	---	---	---	---	---	---
07	Minimum Library Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
54	Open Space Levy Tax	29.97%	\$373,973.24	\$1,247,959.28	\$1,621,932.52	---	\$1,621,932.52	---	---	---	---	---	---
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
	Total	-1.77%	(\$503,903.06)	\$28,542,333.95	\$28,038,430.89	\$23,617,453.32	\$1,631,932.52	\$0.00	\$2,789,045.05	\$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	\$ 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	N/A Utility	SEWER Utility	N/A Utility	Fourth Utility	N/A Utility	Utility
20	General Government	14.95	7.75	-1.70%	(\$75,166.07)	\$4,433,307.04	\$4,358,140.97	\$1,868,024.39	\$20,270.36	---	---	\$2,469,846.22	---	---	---
21	Land-Use Administration	3.00	0.00	0.12%	\$243.80	\$206,942.73	\$207,186.53	\$207,186.53	---	---	---	---	---	---	---
22	Uniform Construction Code	4.00	4.00	7.10%	\$33,834.95	\$476,276.07	\$510,111.02	\$510,111.02	---	---	---	---	---	---	---
23	Insurance	0.00	0.00	17.61%	\$363,939.68	\$2,067,247.33	\$2,431,187.01	\$2,431,187.01	---	---	---	---	---	---	---
25	Public Safety	54.00	4.00	1.53%	\$91,376.40	\$5,968,344.78	\$6,059,721.18	\$6,039,133.93	\$20,587.25	---	---	---	---	---	---
26	Public Works	16.28	0.00	5.81%	\$85,843.49	\$1,476,652.50	\$1,562,495.99	\$1,505,737.98	---	---	---	\$56,758.01	---	---	---
27	Health and Human Services	0.10	1.00	0.52%	\$557.75	\$107,153.77	\$107,711.52	\$107,711.52	---	---	---	---	---	---	---
28	Parks and Recreation	10.22	4.00	0.22%	\$1,649.65	\$734,258.51	\$735,908.16	\$448,543.26	\$6,746.00	\$280,618.90	---	---	---	---	---
29	Education (including Library)	0.00	0.00	0.23%	\$35.81	\$15,912.00	\$15,947.81	\$5,900.00	\$10,047.81	---	---	---	---	---	---
30	Unclassified	0.00	0.00	-42.98%	(\$135,238.76)	\$314,648.52	\$179,409.76	\$140,667.64	---	\$38,742.12	---	---	---	---	---
31	Utilities and Bulk Purchases	0.00	0.00	4.00%	\$27,207.36	\$680,572.64	\$707,780.00	\$707,780.00	---	---	---	---	---	---	---
32	Landfill / Solid Waste Disposal	0.00	0.00	-2.42%	(\$15,963.77)	\$659,985.48	\$644,021.71	\$570,500.00	\$73,521.71	---	---	---	---	---	---
35	Contingency	0.00	0.00	0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	---	---	---	---	---	---	---
36	Statutory Expenditures	0.00	0.00	7.85%	\$140,231.40	\$1,786,545.93	\$1,926,777.33	\$1,913,336.51	---	---	---	\$13,440.82	---	---	---
37	Judgements	0.00	0.00	-81.42%	(\$65,712.35)	\$80,712.35	\$15,000.00	\$15,000.00	---	---	---	---	---	---	---
42	Shared Services	2.00	1.00	-57.13%	(\$97,049.55)	\$169,871.24	\$72,821.69	\$72,821.69	---	---	---	---	---	---	---
43	Court and Public Defender	4.00	2.00	-16.44%	(\$55,274.35)	\$336,318.98	\$281,044.63	\$281,044.63	---	---	---	---	---	---	---
44	Capital	0.00	0.00	-40.69%	(\$291,110.53)	\$715,369.10	\$424,258.57	\$249,258.57	---	\$125,000.00	---	\$50,000.00	---	---	---
45	Debt	0.00	0.00	3.23%	\$187,962.51	\$5,811,572.64	\$5,999,535.15	\$4,811,963.65	---	\$1,187,571.50	---	---	---	---	---
46	Deferred Charges	0.00	0.00	316.64%	\$606,749.36	\$191,622.50	\$798,371.86	\$599,371.86	---	---	---	\$199,000.00	---	---	---
48	Debt - Type 1 School District	0.00	0.00	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	---	---	---	---	---	---	---
55	Surplus General Budget	0.00	0.00	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
	Total	108.55	23.75	2.95%	\$804,116.78	\$27,234,314.11	\$28,038,430.89	\$23,486,280.19	\$131,173.13	\$1,631,932.52	\$0.00	\$2,789,045.05	\$0.00	\$0.00	\$0.00

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	604	\$87,077,442.00	3.49%	15A Public Schools	7	\$68,513,600.00	24.43%
2 Residential	4,992	\$1,855,393,500.00	74.36%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	256	\$28,281,848.00	1.13%	15C Public Property	179	\$90,926,319.00	32.43%
4A Commercial	172	\$225,062,300.00	9.02%	15D Church and Charities	37	\$48,584,121.00	17.33%
4B Industrial	23	\$289,513,900.00	11.60%	15E Cemeteries & Graveyards	3	\$1,985,600.00	0.71%
4C Apartments	1	\$6,850,000.00	0.27%	15F Other Exempt	24	\$70,403,100.00	25.11%
5A/5B Railroad	6	\$8,900.00	0.00%				
6A/6B Business Personal Property	1	\$3,101,829.00	0.12%				
Total	6,055	\$2,495,289,719.00	100.00%	Total	250	\$280,412,740.00	100.00%

Average Ratio (%), Assessed to True Value	96.24%
Equalized Valuation, Taxable Properties	\$2,592,647,745.00

Total # of property tax appeals filed in 2016	County Tax Board	27.00
	State Tax Court	9.00
Number of 2016 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		8.00

Amount paid out by municipality for tax appeals in 2016	\$0.00
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Percentage of Exempt vs. Non-Exempt Properties	11.24%
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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	1	\$89,027.40	\$7,700,000.00	\$223,685.00
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	1	89,027.40	7,700,000.00	223,685.00

**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	6.00	92,234.28	\$64,118.85		\$5,451.51	\$17,758.19	\$4,905.73
Supervisory Staff (Department Heads & Managers)	10.00	0.00	1,504,304.44	\$1,124,352.18	\$18,215.12	\$145,153.90	\$129,165.42	\$87,417.82
Police Officers (Including Superior Officers)	26.00	0.00	3,637,659.37	\$2,438,834.61	\$129,500.67	\$622,146.71	\$250,674.05	\$196,503.33
Fire Fighters (Including Superior Officers)	17.00	0.00	2,027,730.63	\$1,338,344.04	\$74,359.68	\$341,411.56	\$165,529.39	\$108,085.96
All Other Union Employees not listed above	26.00	0.00	2,166,907.14	\$1,363,552.76	\$211,579.29	\$176,034.66	\$295,227.08	\$120,513.35
All Other Non-Union Employees not listed above	30.00	17.00	2,737,318.08	\$1,917,938.34	\$50,396.48	\$200,589.08	\$417,796.88	\$150,597.30
Totals	109.00	23.00	12,166,153.94	\$8,247,140.78	\$484,051.24	\$1,490,787.42	\$1,276,151.01	\$668,023.49

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	17.00	\$8,981.39	\$152,683.63	23.00	\$9,077.18	\$208,775.14
Parent & Child	10.00	\$14,613.80	\$146,138.00	9.00	\$15,023.04	\$135,207.36
Employee & Spouse (or Partner)	10.00	\$16,971.70	\$169,717.00	15.00	\$14,600.05	\$219,000.75
Family	50.00	\$23,141.90	\$1,157,095.00	43.00	\$24,008.86	\$1,032,380.98
Employee Cost Sharing Contribution (enter as negative -)			(\$338,768.58)			(\$328,920.07)
Subtotal	87.00		\$1,286,865.05	90.00		\$1,266,444.16
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	2	\$9,618.72	\$19,237.44	2	\$9,905.76	\$19,811.52
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 -)			(\$1,479.25)			(\$988.88)
Subtotal	2.00		\$17,758.19	2.00		\$18,822.64
Retirees - Health Benefits - Annual Cost						
Single Coverage	12	\$9,173.56	\$110,082.72	12	\$9,112.35	\$109,348.20
Parent & Child			\$0.00	2	\$14,614.80	\$29,229.60
Employee & Spouse (or Partner)	17	\$18,182.40	\$309,100.80	14	\$18,746.61	\$262,452.54
Family	6	\$24,504.70	\$147,028.20	6	\$25,244.70	\$151,468.20
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	35.00		\$566,211.72	34.00		\$552,498.54
GRAND TOTAL	124.00		\$1,870,834.96	126.00		\$1,837,765.34

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 Debt	Deductions	Net Debt	Current Year				
				Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets	
Local School Debt	\$55,569,000.00	\$55,569,000.00	\$0.00	Utility Fund - Principal	\$152,500.00	\$152,500.00	\$152,500.00	\$1,710,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$46,500.00	\$40,188.06	\$37,146.53	\$510,737.21
Utility Fund Debt				Bond Anticipation Notes - Principal	\$174,568.00			
N/A	\$2,167,500.00	\$2,167,500.00	\$0.00	Bond Anticipation Notes - Interest	\$402,981.10			
Sewer			\$0.00	Bonds - Principal	\$3,050,000.00	\$3,185,000.00	\$3,315,000.00	\$20,464,000.00
N/A			\$0.00	Bonds - Interest	\$1,090,727.26	\$1,000,402.26	\$875,764.76	\$6,371,127.34
Fourth			\$0.00	Loans & Other Debt - Principal	\$81,684.79	\$80,236.39	\$87,006.65	\$177,484.64
N/A			\$0.00	Loans & Other Debt - Interest	\$11,987.50	\$9,737.50	\$7,487.50	\$7,600.00
0			\$0.00	Total	\$5,010,948.65	\$4,468,064.21	\$4,474,905.44	\$29,240,949.19
<u>Municipal Purposes</u>				Total Principal	\$3,458,752.79	\$3,417,736.39	\$3,554,506.65	\$22,351,484.64
Debt Authorized	\$1,040,000.00		\$1,040,000.00	Total Interest	\$1,552,195.86	\$1,050,327.82	\$920,398.79	\$6,889,464.55
Notes Outstanding	\$24,089,331.00		\$24,089,331.00	% of Total Current Year Budget	17.87%			
Bonds Outstanding	\$30,014,000.00	\$11,711,639.51	\$18,302,360.49	Description	Debt Not Listed Above			
Loans and Other Debt	\$426,412.47		\$426,412.47	Total Guarantees - Governmental				
Total (Current Year)	\$113,306,243.47	\$69,448,139.51	\$43,858,103.96	Total Guarantees - Other				
Population (2010 census)	<u>13,642</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$8,305.69</u>			Total Other				
Per Capita Net Debt	<u>\$3,214.93</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$2,466,086,574.33</u>		Rating		AA+		
Net Debt as % of 3 Year Avg Property Valuation		<u>1.78%</u>		Year of Last Rating		2016		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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