



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: Introduced

Municode: Filename:

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
Peter		Curatolo	12/31/2017	pcuratolo@laceytownship.org

Chief Administrative Officer

Veronica		Laureigh		lacey.admin@laceytownship.org
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Chief Financial Officer

Linda		Picaro-Covello		lcovello@laceytownship.org
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Municipal Clerk

Veronica		Laureigh		laceyclerk@laceytownship.org
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Registered Municipal Accountant

Rodney		Haines		rhaines@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Steven		Kennis	12/31/2019	skennis@laceytownship.org
Nicholas		Juliano	12/31/2017	njuliano@laceytownship.org
Gary		Quinn	12/31/2018	gquinn@laceytownship.org
Timothy		McDonald	12/31/2018	tmcDonald@laceytownship.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.348	\$13,218,290.00	17.11%	\$959.09	Municipal Purpose Tax	ACTUAL	\$13,614,000.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.267	\$48,130,596.00	62.30%	\$3,491.85	Local School District	ESTIMATED	\$49,425,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.355	\$13,476,451.82	17.44%	\$978.38	County Purposes	ESTIMATED	\$13,529,730.00
County Library	0.039	\$1,450,270.03	1.88%	\$107.48	County Library	ESTIMATED	\$1,460,270.00
County Board of Health	0.014	\$522,959.63	0.68%	\$38.58	County Board of Health	ESTIMATED	\$525,000.00
County Open Space	0.012	\$457,601.42	0.59%	\$33.07	County Open Space	ESTIMATED	\$460,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.035	\$77,256,168.90	100.00%	\$5,608.46	Total ESTIMATED amount to be raised by taxes		\$79,014,000.00
Total Taxable Valuation as of October 1, 2016 <u>\$3,817,574,505.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>16,931,306.70</u>		
Current Year Average Residential Assessment <u>\$275,600.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>29,440,250.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$65,400,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$77,908,943.30</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$1,105,056.70</u>		
	0.348	0.357	2.47%		Total Amount to be Raised by Taxes <u>\$79,014,000.00</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.60%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$13,218,290.00	\$13,614,000.00	2.99%	\$395,710.00	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>76,860,354.27</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2016 <u>77,679,137.07</u>		
	\$959.09	\$982.79	2.47%	\$23.70	% of Taxes Collected, CY 2016 <u>98.95%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2016 <u>\$971,389.72</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 Utility	N/A Utility	N/A Utility	N/A Utility	N/A Utility	Utility
08	Surplus	16.77%	\$520,000.00	\$3,100,000.00	\$3,620,000.00	\$3,620,000.00	---	---	---	---	---	---	---
08	Local Revenue	-18.78%	(\$165,920.83)	\$883,469.74	\$717,548.91	\$717,548.91	---	---	---	---	---	---	---
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$11,273,840.00	\$11,273,840.00	\$11,273,840.00	---	---	---	---	---	---	---
08	Uniform Construction Code Fees	-14.55%	(\$95,388.00)	\$655,388.00	\$560,000.00	\$560,000.00	---	---	---	---	---	---	---
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	4675.32%	\$90,000.00	\$1,925.00	\$91,925.00	\$91,925.00	---	---	---	---	---	---	---
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
10	Public and Private Revenue	-41.31%	(\$89,382.23)	\$216,375.02	\$126,992.79	\$126,992.79	---	---	---	---	---	---	---
08	Other Special Items	12.50%	\$9,445.00	\$75,555.00	\$85,000.00	\$85,000.00	---	---	---	---	---	---	---
15	Receipts from Delinquent Taxes	-6.71%	(\$32,780.03)	\$488,780.03	\$456,000.00	\$456,000.00	---	---	---	---	---	---	---
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.29%	(\$40,072.88)	\$13,654,072.88	\$13,614,000.00	\$13,614,000.00	---	---	---	---	---	---	---
07	Minimum Library Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
54	Open Space Levy Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---
	Total	0.65%	\$195,901.03	\$30,349,405.67	\$30,545,306.70	\$30,545,306.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	Water Utility	N/A Utility	N/A Utility	N/A Utility	N/A Utility	Utility
	Full-Time	Part-Time													
20	General Government		-3.23%	(\$71,945.00)	\$2,225,600.00	\$2,153,655.00	\$2,153,655.00								
21	Land-Use Administration		N/A	\$0.00	---	\$0.00	---								
22	Uniform Construction Code		31.21%	\$126,850.00	\$406,400.00	\$533,250.00	\$533,250.00								
23	Insurance		3.07%	\$161,000.00	\$5,250,000.00	\$5,411,000.00	\$5,411,000.00								
25	Public Safety		6.29%	\$425,149.32	\$6,763,164.61	\$7,188,313.93	\$7,131,250.00	\$57,063.93							
26	Public Works		2.46%	\$136,087.68	\$5,534,054.74	\$5,670,142.42	\$5,622,720.00	\$47,422.42							
27	Health and Human Services		2.30%	\$2,400.00	\$104,500.00	\$106,900.00	\$106,900.00								
28	Parks and Recreation		3.63%	\$16,025.00	\$441,893.65	\$457,918.65	\$416,525.00	\$41,393.65							
29	Education (including Library)		N/A	\$0.00	---	\$0.00	---								
30	Unclassified		5.37%	\$25,000.00	\$465,200.00	\$490,200.00	\$490,200.00								
31	Utilities and Bulk Purchases		2.67%	\$59,285.00	\$2,216,515.00	\$2,275,800.00	\$2,275,800.00								
32	Landfill / Solid Waste Disposal		N/A	\$0.00	---	\$0.00	---								
35	Contingency		N/A	\$0.00	---	\$0.00	---								
36	Statutory Expenditures		4.11%	\$106,450.00	\$2,587,500.00	\$2,693,950.00	\$2,693,950.00								
37	Judgements		N/A	\$0.00	---	\$0.00	---								
42	Shared Services		N/A	\$0.00	---	\$0.00	---								
43	Court and Public Defender		7.41%	\$38,191.02	\$515,458.98	\$553,650.00	\$553,650.00								
44	Capital		-63.68%	(\$254,275.00)	\$399,275.00	\$145,000.00	\$145,000.00								
45	Debt		-1.17%	(\$20,000.00)	\$1,708,470.00	\$1,688,470.00	\$1,688,470.00								
46	Deferred Charges		0.00%	\$0.00	\$72,000.00	\$72,000.00	\$72,000.00								
48	Debt - Type 1 School District		N/A	\$0.00	---	\$0.00	---								
50	Reserve for Uncollected Taxes		20.70%	\$189,541.70	\$915,515.00	\$1,105,056.70	\$1,105,056.70								
55	Surplus General Budget		N/A	\$0.00	---	\$0.00	---								
	Total	0.00	0.00	3.17%	\$939,759.72	\$29,605,546.98	\$30,545,306.70	\$30,399,426.70	\$145,880.00	\$0.00	\$0.00	\$0.00	\$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	3,305	\$97,817,900.00	2.56%	15A Public Schools	45	\$99,950,600.00	27.14%
2 Residential	11,617	\$3,199,556,050.00	83.80%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	28	\$5,007,000.00	0.13%	15C Public Property	2,484	\$139,631,000.00	37.92%
4A Commercial	311	\$320,261,255.00	8.39%	15D Church and Charities	32	\$39,307,600.00	10.67%
4B Industrial	47	\$190,585,300.00	4.99%	15E Cemeteries & Graveyards	1	\$999,000.00	0.27%
4C Apartments	1	\$4,759,000.00	0.12%	15F Other Exempt	309	\$88,381,000.00	24.00%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	15,309	\$3,817,986,505.00	100.00%	Total	2,871	\$368,269,200.00	100.00%
Average Ratio (%), Assessed to True Value		101.50%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$3,761,563,059.11		9.65%			
Total # of property tax appeals filed in 2016		County Tax Board 323.00					
		State Tax Court 16.00					
Number of 2016 County Tax Board decisions appealed to Tax Court		6.00					
Number of pending property tax appeals in State Tax Court		21.00					
Amount paid out by municipality for tax appeals in 2016		\$25,066.48					

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				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	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	5.00	56,400.00	\$51,000.00	\$0.00	\$1,500.00	\$0.00	\$3,900.00
Supervisory Staff (Department Heads & Managers)	21.00	2.00	2,294,667.00	\$1,593,682.00	\$82,735.00	\$245,000.00	\$245,000.00	\$128,250.00
Police Officers (Including Superior Officers)	43.00	3.00	7,954,000.00	\$5,296,500.00	\$351,500.00	\$1,113,000.00	\$760,000.00	\$433,000.00
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	61.00	5.00	6,616,253.00	\$4,406,203.00	\$181,050.00	\$378,000.00	\$1,300,000.00	\$351,000.00
All Other Non-Union Employees not listed above	0.00	81.00	329,500.00	\$306,000.00	\$0.00	\$0.00	\$0.00	\$23,500.00
Totals	125.00	96.00	17,250,820.00	\$11,653,385.00	\$615,285.00	\$1,737,500.00	\$2,305,000.00	\$939,650.00

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

YES

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	25.00	\$12,200.00	\$305,000.00	26.00	\$11,873.00	\$308,698.00
Parent & Child	8.00	\$21,237.50	\$169,900.00	7.00	\$21,253.00	\$148,771.00
Employee & Spouse (or Partner)	21.00	\$26,190.00	\$549,990.00	20.00	\$23,746.00	\$474,920.00
Family	44.00	\$32,386.00	\$1,424,984.00	41.00	\$33,126.00	\$1,358,166.00
Employee Cost Sharing Contribution (enter as negative -)			(\$420,000.00)			(\$390,000.00)
Subtotal	98.00		\$2,029,874.00	94.00		\$1,900,555.00
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	31	\$7,485.00	\$232,035.00	29	\$10,944.00	\$317,376.00
Parent & Child	2	\$30,000.00	\$60,000.00	3	\$21,565.56	\$64,696.68
Employee & Spouse (or Partner)	35	\$20,285.00	\$709,975.00	32	\$22,638.84	\$724,442.88
Family	16	\$39,062.00	\$624,992.00	15	\$38,202.24	\$573,033.60
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	84.00		\$1,627,002.00	79.00		\$1,679,549.16
GRAND TOTAL	182.00		\$3,656,876.00	173.00		\$3,580,104.16

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 Debt		Net Debt	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$32,320,000.00	\$32,320,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Water			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
N/A			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$4,820,001.25		\$4,820,001.25				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$11,405,000.00	\$76,474.63	\$11,328,525.37				
Loans and Other Debt	\$725,827.64		\$725,827.64				
Total (Current Year)	\$49,270,828.89	\$32,396,474.63	\$16,874,354.26				
Population (2010 census)	<u>27,644</u>						
Per Capita Gross Debt	<u>\$1,782.33</u>						
Per Capita Net Debt	<u>\$610.42</u>						
3 Yr. Average Property Valuation		<u>\$3,785,195,332.00</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.45%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$1,295,000.00			\$1,335,000.00	\$775,000.00	\$8,000,000.00	
Bonds - Interest	\$289,280.00			\$244,585.00	\$194,250.00	\$917,000.00	
Loans & Other Debt - Principal	\$49,415.00			\$50,405.00	\$51,418.00	\$574,590.00	
Loans & Other Debt - Interest	\$14,271.00			\$13,278.00	\$12,264.00	\$62,235.00	
Total	\$1,647,966.00			\$1,643,268.00	\$1,032,932.00	\$9,553,825.00	
Total Principal	\$1,344,415.00			\$1,385,405.00	\$826,418.00	\$8,574,590.00	
Total Interest	\$303,551.00			\$257,863.00	\$206,514.00	\$979,235.00	
% of Total Current Year Budget	5.40%						
Description		Debt Not Listed Above					
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating		Moody's	Standard & Poors	Fitch			
Rating		n/a	AA+	n/a			
Year of Last Rating		n/a	2016	n/a			
Mark "X" if Municipality has no bond rating					<input type="checkbox"/>		

USER FRIENDLY BUDGET SECTION - Notes

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