



State of New Jersey Local Government Services

Year: **2015** Municipal User Friendly Budget

MUNICIPALITY: 1920 Stillwater Township - County of Sussex

Adopted

Municode: 1920

Filename: 1920_fba_2015.xlsm

Website: www.stillwatertwp.com

Phone Number:

973-383-9484

Mailing Address:

964 Stillwater Road

Email the UFB if not using Outlook

Municipality: Newton

State: NJ

Zip: 07860

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

George

Scott

12/31/2015

Chief Administrative Officer

Chief Financial Officer

Dana

Mooney

cfo@stillwatertwp.com

Municipal Clerk

Lynda

Knott

clerk@stillwatertwp.com

Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

Anita

Straway

12/31/2015

Lisa

Chammings

12/31/2017

Timmy

Fisher

12/31/2016

Charles

Gross

12/31/2016

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.510	\$2,071,927.12	17.52%	\$1,037.59
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.003	\$12,470.00	0.11%	\$6.10
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.985	\$3,998,320.00	33.80%	\$2,003.97
Regional School District	0.855	\$3,471,080.00	29.34%	\$1,739.49
County Purposes	0.504	\$2,042,612.76	17.27%	\$1,025.38
County Library	0.038	\$153,462.17	1.30%	\$77.31
County Board of Health	0.018	\$69,531.10	0.59%	\$36.62
County Open Space	0.003	\$10,018.74	0.08%	\$6.10
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00

Total (Calendar Year 2014 Budget)	2.916	\$11,829,421.89	100.00%	\$5,932.57
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Total Taxable Valuation as of October 1, 2014 \$404,507,556.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$203,449.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.510	0.492	-3.53%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,071,927.12	\$1,991,440.50	-3.88%	(\$80,486.62)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,037.59	\$1,000.97	-3.53%	(\$36.62)

Current Year 2015 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,991,440.50
Municipal Library		\$0.00
Municipal Open Space	ACTUAL	\$12,470.00
Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)		\$0.00
Local School District	ACTUAL	\$4,030,426.00
Regional School District	ACTUAL	\$3,532,444.00
County Purposes	ACTUAL	\$2,136,781.56
County Library	ACTUAL	\$115,485.38
County Board of Health	ACTUAL	\$45,368.41
County Open Space	ACTUAL	\$10,326.79
Other County Levies (total)		\$0.00

Total ESTIMATED amount to be raised by taxes	\$11,874,742.64
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Revenue Anticipated, Excluding Tax Levy	1,432,336.04
Budget Appropriations, before Reserve for Uncollected Taxes	2,613,776.54
Total Non-Municipal Tax Levy	\$9,883,302.14
Amount to be Raised by Taxes - Before RUT	\$11,064,742.64
Reserve for Uncollected Taxes (RUT)	\$800,000.00
Total Amount to be Raised by Taxes	\$11,864,742.64

% of Tax Collections used to Calculate RUT	93.26%
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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 2014	11,601,913.60
Total Tax Levy, CY 2014	11,946,223.86
% of Taxes Collected, CY 2014	97.12%

Delinquent Taxes - December 31, 2014	\$265,704.88
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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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	18.18%	\$100,000.00	\$550,000.00	\$650,000.00	\$650,000.00							
08	Local Revenue	-15.09%	(\$27,931.83)	\$185,131.83	\$157,200.00	\$157,200.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$342,003.00	\$342,003.00	\$342,003.00							
08	Uniform Construction Code Fees	-37.41%	(\$26,893.00)	\$71,893.00	\$45,000.00	\$45,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-61.10%	(\$4,920.07)	\$8,053.11	\$3,133.04	\$3,133.04							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-28.83%	(\$95,199.69)	\$330,199.69	\$235,000.00	\$235,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-21.08%	(\$532,065.64)	\$2,523,506.14	\$1,991,440.50	\$1,991,440.50							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
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	-14.64%	(\$587,010.23)	\$4,010,786.77	\$3,423,776.54	\$3,423,776.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.

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	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20 General Government	1.85	11.00	-3.00%	(\$13,764.00)	\$458,964.00	\$445,200.00	\$445,200.00								
21 Land-Use Administration	0.11	3.00	-3.85%	(\$2,579.00)	\$66,920.00	\$64,341.00	\$64,341.00								
22 Uniform Construction Code	0.00	4.00	-12.02%	(\$4,894.00)	\$40,713.00	\$35,819.00	\$35,819.00								
23 Insurance	0.00	0.00	-0.72%	(\$2,883.42)	\$402,372.42	\$399,489.00	\$399,489.00								
25 Public Safety	0.00	3.00	-29.34%	(\$61,013.00)	\$207,981.00	\$146,968.00	\$146,968.00								
26 Public Works	5.00	5.00	-0.50%	(\$3,584.00)	\$711,196.00	\$707,612.00	\$707,612.00								
27 Health and Human Services	0.04	1.00	-1.94%	(\$396.00)	\$20,407.00	\$20,011.00	\$20,011.00								
28 Parks and Recreation	0.00	1.00	-13.78%	(\$3,377.00)	\$24,500.00	\$21,123.00	\$21,123.00								
29 Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30 Unclassified	0.00	0.00	73.53%	\$58,900.00	\$80,100.00	\$139,000.00	\$139,000.00								
31 Utilities and Bulk Purchases	0.00	0.00	-3.26%	(\$3,200.00)	\$98,300.00	\$95,100.00	\$95,100.00								
32 Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35 Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36 Statutory Expenditures	0.00	0.00	-2.38%	(\$3,971.25)	\$167,004.25	\$163,033.00	\$163,033.00								
37 Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43 Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44 Capital	0.00	0.00	10.14%	\$7,000.00	\$69,000.00	\$76,000.00	\$76,000.00								
45 Debt	0.00	0.00	2.36%	\$5,820.05	\$246,127.45	\$251,947.50	\$251,947.50								
46 Deferred Charges	0.00	0.00	-46.75%	(\$39,510.00)	\$84,510.00	\$45,000.00	\$45,000.00								
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes	0.00	0.00	2.53%	\$20,000.00	\$290,000.00	\$810,000.00	\$810,000.00								
55 Surplus General Budget	0.00	0.00	18.18%	\$100,000.00	\$550,000.00	\$650,000.00	\$650,000.00								
Total	7.00	28.00	1.31%	\$52,548.38	\$4,018,095.12	\$4,070,643.50	\$4,070,643.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				None		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	318	\$7,159,800.00	1.77%
2 Residential	1,681	\$341,998,200.00	84.67%
3A/3B Farm	398	\$41,107,300.00	10.18%
4A Commercial	43	\$13,344,300.00	3.30%
4B Industrial	1	\$324,700.00	0.08%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	2,441	\$403,934,300.00	100.00%

Average Ratio (%), Assessed to True Value	90.53%
Equalized Valuation, Taxable Properties	\$446,188,335.36

Total # of property tax appeals filed in 2014	County Tax Board	20.00
	State Tax Court	0.00
Number of 2014 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2014	\$11,608.58
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Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$5,280,000.00	7.74%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	271	\$46,142,300.00	67.61%
15D Church and Charities	20	\$14,332,100.00	21.00%
15E Cemeteries & Graveyards	1	\$145,000.00	0.21%
15F Other Exempt	10	\$2,344,800.00	3.44%
Total	303	\$68,244,200.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		11.04%	

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 2014 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

Long Term Tax Exemptions

[illegible]

**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	21,339.70	\$19,745.00	\$0.00	\$1,339.99	\$0.00	\$254.71
Supervisory Staff (Department Heads & Managers)	2.00	3.00	258,630.43	\$202,967.00	\$0.00	\$13,774.32	\$39,270.84	\$2,618.27
Police Officers (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	5.00	0.00	328,160.72	\$199,099.00	\$50,000.00	\$16,905.06	\$58,943.28	\$3,213.38
All Other Non-Union Employees not listed above	0.00	20.00	220,543.03	\$204,062.00	\$0.00	\$13,848.63	\$0.00	\$2,632.40
Totals	7.00	28.00	828,673.88	\$625,873.00	\$50,000.00	\$45,868.00	\$98,214.12	\$8,718.76

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
Active Employees - Health Benefits - Annual Cost			
Single Coverage	4.00	\$10,732.68	\$42,930.72
Parent & Child	2.00	\$18,280.56	\$36,561.12
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00
Family	1.00	\$28,870.92	\$28,870.92
Employee Cost Sharing Contribution (enter as negative -)			(\$12,490.80)
Subtotal	7.00	\$57,884.16	\$95,871.96
Elected Officials - Health Benefits - Annual Cost			
Single Coverage	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
Retirees - Health Benefits - Annual Cost			
Single Coverage	3	\$6,092.12	\$18,276.36
Parent & Child	1	\$19,089.84	\$19,089.84
Employee & Spouse (or Partner)	3	\$26,513.16	\$79,539.48
Family	1	\$24,108.00	\$24,108.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	8.00	\$75,803.12	\$141,013.68
GRAND TOTAL	15.00	\$133,687.28	\$236,885.64

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
ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt			Deductions		Net Debt	Current Year Budget		2016 Budget	2017 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	\$0.00	\$0.00	Utility Fund - Principal		\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt			\$418,602.32	\$418,602.32	\$0.00	Utility Fund - Interest		\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt						Bond Anticipation Notes - Principal		\$230,000.00	\$230,000.00	\$230,000.00	\$715,000.00
0					\$0.00	Bond Anticipation Notes - Interest		\$13,347.50			
0					\$0.00	Bonds - Principal		\$0.00	\$0.00	\$0.00	\$0.00
0					\$0.00	Bonds - Interest		\$0.00	\$0.00	\$0.00	\$0.00
0					\$0.00	Loans & Other Debt - Principal		\$8,600.00	\$8,600.00	\$8,600.00	\$51,600.00
0					\$0.00	Loans & Other Debt - Interest		\$0.00	\$0.00	\$0.00	\$0.00
0					\$0.00	Total		\$251,947.50	\$238,600.00	\$238,600.00	\$766,600.00
0					\$0.00	Total Principal		\$238,600.00	\$238,600.00	\$238,600.00	\$766,600.00
Municipal Purposes						Total Interest		\$13,347.50	\$0.00	\$0.00	\$0.00
Debt Authorized			\$0.00		\$0.00	% of Total Current Year Budget		6.19%			
Notes Outstanding			\$1,405,000.00		\$1,405,000.00						
Bonds Outstanding			\$0.00		\$0.00						
Loans and Other Debt			\$0.00		\$0.00						
Total (Current Year)			\$1,823,602.32	\$418,602.32	\$1,405,000.00						
Population (2010 census)			4,099								
Per Capita Gross Debt			\$444.89								
Per Capita Net Debt			\$342.77								
3 Yr. Average Property Valuation			\$459,775,982.00								
Net Debt as % of 3 Year Avg Property Valuation			0.31%								

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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