



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1206_fba_2017.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 |
|-------------|-------------|-----------|--------------|------------------------|
| Christopher | | Slavicek | 12/31/2019 | mayor@helmettaboro.com |

Chief Administrative Officer

| | | | | |
|---------|--|-------|--|--------------------------|
| Matthew | | Crane | | m.crane@helmettaboro.com |
|---------|--|-------|--|--------------------------|

Chief Financial Officer

| | | | | |
|--------|--|-----------|--|------------------------------|
| Denise | | Marabello | | d.marabello@helmettaboro.com |
|--------|--|-----------|--|------------------------------|

Municipal Clerk

| | | | | |
|--------|--|----------|--|-----------------------------|
| Sandra | | Bohinski | | s.bohinski@helmettaboro.com |
|--------|--|----------|--|-----------------------------|

Registered Municipal Accountant

| | | | | |
|--------|--|-------------|--|-----------------------|
| Gerard | | Stankiewicz | | gstank@sklein-cpa.com |
|--------|--|-------------|--|-----------------------|

Governing Body Members

| First Name | Middle Name | Last Name | Term Expires | Business Email |
|------------|-------------|----------------|--------------|-------------------------------|
| Peter | | Karczewski | 12/31/2018 | p.karczewski@helmettaboro.com |
| Ronald | | Dzingleski | 12/31/2019 | r.dzingleski@helmettaboro.com |
| Noreen | | Carolan-Genthe | 12/31/2017 | n.genthe@helmettaboro.com |
| Sewell | | Peckham | 12/31/2018 | s.peckham@helmettaboro.com |
| Joe | | Perez | 12/31/2017 | j.perez@helmettaboro.com |
| Joseph | | Reid | 12/31/2019 | j.reid@helmettaboro.com |
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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 | | \$1,388,038.17 | 25.79% | \$0.00 |
| Municipal Library | | | 0.00% | \$0.00 |
| Municipal Open Space | | | 0.00% | \$0.00 |
| Fire Districts (avg. rate/total levies) | | | 0.00% | \$0.00 |
| Other Special Districts (total levies) | | | 0.00% | \$0.00 |
| Local School District | | | 0.00% | \$0.00 |
| Regional School District | | \$3,197,617.00 | 59.42% | \$0.00 |
| County Purposes | | \$795,388.14 | 14.78% | \$0.00 |
| County Library | | | 0.00% | \$0.00 |
| County Board of Health | | | 0.00% | \$0.00 |
| County Open Space | | | 0.00% | \$0.00 |
| Other County Levies (total) | | | 0.00% | \$0.00 |
| Total (Calendar Year 2016 Budget) | 0.000 | \$5,381,043.31 | 100.00% | \$0.00 |

Total Taxable Valuation as of October 1, 2016 \$187,697,473.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment _____

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

| Prior Year | Current Year | % Change (+/-) |
|------------|--------------|----------------|
| 0.000 | | #DIV/0! |

Comparison - Municipal Purposes Tax Levy

| Prior Year | Current Year | % Change (+/-) | \$ Change (+/-) |
|----------------|----------------|----------------|-----------------|
| \$1,388,038.17 | \$1,401,307.72 | 0.96% | \$13,269.55 |

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

| Prior Year | Current Year | % Change (+/-) | \$ Change (+/-) |
|------------|--------------|----------------|-----------------|
| \$0.00 | \$0.00 | #DIV/0! | \$0.00 |

Current Year 2017 Budget

| Taxes | Actual/Estimated | Tax Levy |
|---|------------------|-----------------------|
| Municipal Purpose Tax | | \$1,401,307.72 |
| Municipal Library | | |
| Municipal Open Space | | |
| Fire Districts (total levies) | | |
| Other Special Districts (total levies) | | |
| Local School District | | |
| Regional School District | | |
| County Purposes | | |
| County Library | | |
| County Board of Health | | |
| County Open Space | | |
| Other County Levies (total) | | |
| Total ESTIMATED amount to be raised by taxes | | \$1,401,307.72 |

| | |
|---|-----------------------|
| Revenue Anticipated, Excluding Tax Levy | 692,356.86 |
| Budget Appropriations, before Reserve for Uncollected Taxes | 2,123,632.63 |
| Total Non-Municipal Tax Levy | \$0.00 |
| Amount to be Raised by Taxes - Before RUT | \$1,431,275.77 |
| Reserve for Uncollected Taxes (RUT) | \$36,849.96 |
| Total Amount to be Raised by Taxes | \$1,468,125.73 |

% of Tax Collections used to Calculate RUT 97.49%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

| | |
|--|---------------|
| Total Tax Revenue, Collections CY 2016 | 5,222,109.53 |
| Total Tax Levy, CY 2016 | 5,381,043.31 |
| % of Taxes Collected, CY 2016 | <u>97.05%</u> |

Delinquent Taxes - December 31, 2016 \$136,176.85

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 | |
|------|--|---|--|---|--|-----------------------|----------------------|---------------------|---------------------|
| | | | | | | | | Water | Sewer |
| 08 | Surplus | 1.41% | \$4,412.00 | \$313,210.00 | \$317,622.00 | \$175,000.00 | | | |
| 08 | Local Revenue | -1.43% | (\$14,710.40) | \$1,027,710.40 | \$1,013,000.00 | \$83,000.00 | | \$61,892.00 | \$80,730.00 |
| 09 | State Aid (without offsetting appropriation) | 0.00% | \$0.00 | \$142,271.00 | \$142,271.00 | \$142,271.00 | | \$508,000.00 | \$422,000.00 |
| 08 | Uniform Construction Code Fees | #DIV/0! | \$0.00 | | \$0.00 | | | | |
| | <i>Special Revenue Items w/ Prior Written Consent</i> | | | | | | | | |
| 11 | Shared Services Agreements | -100.00% | (\$3,584.10) | \$3,584.10 | \$0.00 | | | | |
| 08 | Additional Revenue Offset by Appropriations | #DIV/0! | \$0.00 | | \$0.00 | | | | |
| 10 | Public and Private Revenue | -83.49% | (\$51,615.34) | \$61,825.41 | \$10,210.07 | \$10,210.07 | | | |
| 08 | Other Special Items | 42.60% | \$51,474.03 | \$120,826.76 | \$172,300.79 | \$151,875.79 | | \$20,425.00 | |
| 15 | Receipts from Delinquent Taxes | 6.86% | \$8,346.27 | \$121,653.73 | \$130,000.00 | \$130,000.00 | | | |
| | <i>Amount to be raised by taxation</i> | | | | | | | | |
| 07 | Local Tax for Municipal Purposes | 0.96% | \$13,269.55 | \$1,388,038.17 | \$1,401,307.72 | \$1,401,307.72 | | | |
| 07 | Minimum Library Tax | #DIV/0! | \$0.00 | | \$0.00 | | | | |
| 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 | | | | |
| | Total | 0.24% | \$7,592.01 | \$3,179,119.57 | \$3,186,711.58 | \$2,093,664.58 | \$0.00 | \$590,317.00 | \$502,730.00 |

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 | Utility | | |
|--------------|---------------------------------|---------------------|------------------------------------|-------------------------------------|--|---|-----------------------|------------------------|-------------------|---------------|---------------------|---------------------|
| | | | | | | | | | | Water | Sewer | |
| 20 | General Government | 2.76 | 4.00 | -21.08% | (\$62,260.34) | \$295,335.41 | \$233,075.07 | \$233,075.07 | | | | |
| 21 | Land-Use Administration | 0.06 | | -6.67% | (\$500.00) | \$7,500.00 | \$7,000.00 | \$7,000.00 | | | | |
| 22 | Uniform Construction Code | | 0.60 | 0.00% | \$0.00 | \$5,900.00 | \$5,900.00 | \$5,900.00 | | | | |
| 23 | Insurance | | | -5.45% | (\$13,910.00) | \$255,410.00 | \$241,500.00 | \$241,500.00 | | | | |
| 25 | Public Safety | 7.00 | 0.40 | 5.25% | \$28,300.00 | \$538,850.00 | \$567,150.00 | \$567,150.00 | | | | |
| 26 | Public Works | 3.09 | | -44.40% | (\$525,865.00) | \$1,184,265.00 | \$658,400.00 | \$310,500.00 | | \$167,500.00 | \$180,400.00 | |
| 27 | Health and Human Services | 0.09 | | 3.13% | \$200.00 | \$6,400.00 | \$6,600.00 | \$6,600.00 | | | | |
| 28 | Parks and Recreation | | | 75.34% | \$5,500.00 | \$7,300.00 | \$12,800.00 | \$12,800.00 | | | | |
| 29 | Education (including Library) | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | |
| 30 | Unclassified | | | 0.00% | \$0.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | | | | |
| 31 | Utilities and Bulk Purchases | | | -2.12% | (\$2,300.00) | \$108,300.00 | \$106,000.00 | \$106,000.00 | | | | |
| 32 | Landfill / Solid Waste Disposal | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | |
| 35 | Contingency | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | |
| 36 | Statutory Expenditures | | | -6.16% | (\$13,134.00) | \$213,088.00 | \$199,954.00 | \$171,319.00 | | \$14,305.00 | \$14,330.00 | |
| 37 | Judgements | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | |
| 42 | Shared Services | | | 580.80% | \$603,043.00 | \$103,830.00 | \$706,873.00 | \$118,873.00 | | \$300,000.00 | \$288,000.00 | |
| 43 | Court and Public Defender | | 4.00 | 6.92% | \$2,200.00 | \$31,800.00 | \$34,000.00 | \$34,000.00 | | | | |
| 44 | Capital | | | 0.00% | \$0.00 | \$65,000.00 | \$65,000.00 | \$30,000.00 | | \$15,000.00 | \$20,000.00 | |
| 45 | Debt | | | 9.44% | \$13,500.00 | \$143,012.00 | \$156,512.00 | \$78,000.00 | | \$78,512.00 | | |
| 46 | Deferred Charges | | | -35.26% | (\$11,281.72) | \$32,000.00 | \$20,718.28 | \$5,718.28 | | \$15,000.00 | | |
| 48 | Debt - Type I School District | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | |
| 50 | Reserve for Uncollected Taxes | | | 3.33% | \$5,295.45 | \$158,933.78 | \$164,229.23 | \$164,229.23 | | | | |
| 55 | Surplus General Budget | | | #DIV/0! | \$0.00 | | \$0.00 | | | | | |
| Total | | 13.00 | 9.00 | 0.91% | \$28,787.39 | \$3,157,924.19 | \$3,186,711.58 | \$2,093,664.58 | \$0.00 | \$0.00 | \$590,317.00 | \$502,730.00 |

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 | 37 | \$1,907,300.00 | 1.02% | 15A Public Schools | 0 | \$0.00 | 0.00% |
| 2 Residential | 869 | \$178,694,600.00 | 95.20% | 15B Other Schools | 0 | \$0.00 | 0.00% |
| 3A/3B Farm | 0 | \$0.00 | 0.00% | 15C Public Property | 75 | \$5,577,000.00 | 26.41% |
| 4A Commercial | 11 | \$4,361,100.00 | 2.32% | 15D Church and Charities | 2 | \$2,604,700.00 | 12.33% |
| 4B Industrial | 0 | \$0.00 | 0.00% | 15E Cemeteries & Graveyards | 0 | \$0.00 | 0.00% |
| 4C Apartments | 2 | \$2,537,400.00 | 1.35% | 15F Other Exempt | 2 | \$12,935,100.00 | 61.26% |
| 5A/5B Railroad | 0 | \$0.00 | 0.00% | | | | |
| 6A/6B Business Personal Property | 1 | \$197,073.00 | 0.10% | | | | |
| Total | 920 | \$187,697,473.00 | 100.00% | Total | 79 | \$21,116,800.00 | 100.00% |
| Average Ratio (%), Assessed to True Value | | | | 89.99% | | | |
| Equalized Valuation, Taxable Properties | | | | \$208,575,922.88 | | | |
| Total # of property tax appeals filed in 2016 | | | | County Tax Board | | 0.00 | |
| | | | | State Tax Court | | 0.00 | |
| Number of 2016 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 2016 | | | | \$0.00 | | | |
| | | | | Percentage of Exempt vs. Non-Exempt Properties | | 11.25% | |

| 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 | | 7.00 | 4,000.00 | | \$4,000.00 | | | |
| Supervisory Staff (Department Heads & Managers) | 3.00 | 4.00 | 401,517.71 | \$291,932.25 | | \$31,532.90 | \$55,719.74 | \$22,332.82 |
| Police Officers (Including Superior Officers) | 7.00 | | 661,256.09 | \$419,093.75 | \$47,000.00 | \$74,542.00 | \$88,559.67 | \$32,060.67 |
| Fire Fighters (Including Superior Officers) | | | 0.00 | | | | | |
| All Other Union Employees not listed above | 2.00 | | 102,333.09 | \$69,264.00 | \$6,000.00 | \$9,009.40 | \$12,760.99 | \$5,298.70 |
| All Other Non-Union Employees not listed above | 1.00 | 5.00 | 91,690.86 | \$71,000.00 | | \$4,504.70 | \$10,754.66 | \$5,431.50 |
| Totals | 13.00 | 16.00 | 1,260,797.75 | \$851,290.00 | \$57,000.00 | \$119,589.00 | \$167,795.06 | \$65,123.69 |

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 | 6.00 | \$10,686.84 | \$64,121.04 | 5.00 | \$10,697.52 | \$53,487.60 |
| Parent & Child | 1.00 | \$19,129.32 | \$19,129.32 | | | \$0.00 |
| Employee & Spouse (or Partner) | 3.00 | \$21,373.80 | \$64,121.40 | 4.00 | \$21,395.04 | \$85,580.16 |
| Family | 2.00 | \$29,816.16 | \$59,632.32 | 3.00 | \$29,846.04 | \$89,538.12 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$28,590.98) | | | (\$35,120.40) |
| Subtotal | 12.00 | | \$178,413.10 | 12.00 | | \$193,485.48 |
| 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 | 2 | \$8,015.13 | \$16,030.26 | 2 | \$7,909.80 | \$15,819.60 |
| Parent & Child | 0 | | \$0.00 | | | \$0.00 |
| Employee & Spouse (or Partner) | 0 | | \$0.00 | 1 | \$14,811.00 | \$14,811.00 |
| Family | 1 | \$38,741.28 | \$38,741.28 | 1 | \$35,666.40 | \$35,666.40 |
| Employee Cost Sharing Contribution (enter as negative -) | | | | | | |
| Subtotal | 3.00 | | \$54,771.54 | 4.00 | | \$66,297.00 |
| GRAND TOTAL | 15.00 | | \$233,184.64 | 16.00 | | \$259,782.48 |

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 |
|------------|

