



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1901_fbi_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
John	A.	Morgan	12/31/2019	andover@tellurian.net

Chief Administrative Officer

John	A.	Morgan		andover@tellurian.net
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Chief Financial Officer

Michelle		LaStarza		lastarzam@wantagetwp-nj.org
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Municipal Clerk

Beth	C.	Brothman		andover@tellurian.net
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Registered Municipal Accountant

Thomas	M.	Ferry		tomcparma@verizon.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Mel		Dennison	12/31/2018	andover@tellurian.net
Robert		Smith	12/31/2018	andover@tellurian.net
John		Hoag	12/31/2017	andover@tellurian.net
Lynn		Delfing	12/31/2017	andover@tellurian.net
Michael		Figueiredo	12/31/2019	andover@tellurian.net
Peter		Pearson	12/31/2019	andover@tellurian.net

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>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.447	\$304,928.00	15.52%	\$1,053.58	Municipal Purpose Tax	ACTUAL	\$317,883.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.029	\$20,451.00	1.04%	\$68.35	Municipal Open Space	ACTUAL	\$8,849.00
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			0.00%	\$0.00	Local School District		
Regional School District	1.843	\$1,256,529.00	63.94%	\$4,343.95	Regional School District	ESTIMATED	\$1,275,377.00
County Purposes	0.514	\$350,183.15	17.82%	\$1,211.50	County Purposes	ESTIMATED	\$355,436.00
County Library	0.033	\$22,079.84	1.12%	\$77.78	County Library	ESTIMATED	\$22,411.00
County Board of Health	0.014	\$9,499.20	0.48%	\$33.00	County Board of Health	ESTIMATED	\$9,641.00
County Open Space	0.003	\$1,631.83	0.08%	\$7.07	County Open Space	ESTIMATED	\$1,657.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.883	\$1,965,302.02	100.00%	\$6,795.23	Total ESTIMATED amount to be raised by taxes		\$1,991,254.00
Total Taxable Valuation as of October 1, 2016 <u>\$68,069,300.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>306,952.00</u>		
Current Year Average Residential Assessment <u>\$235,700.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>543,990.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$1,673,371.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$1,910,409.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$80,844.91</u>		
0.447	0.467	4.47%			Total Amount to be Raised by Taxes <u>\$1,991,253.91</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.94%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$304,928.00	\$317,883.00	4.25%	\$12,955.00				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2016 <u>1,886,212.96</u>		
\$1,053.58	\$1,100.72	4.47%	\$47.14		Total Tax Levy, CY 2016 <u>1,965,578.78</u>		
					% of Taxes Collected, CY 2016 <u>95.96%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$63,226.72</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	Utility	Utility	Utility	Utility	Utility
08	Surplus	10.64%	\$11,124.00	\$104,500.00	\$115,624.00	\$81,500.00	\$7,811.00	\$26,313.00					
08	Local Revenue	-3.91%	(\$4,371.48)	\$111,911.48	\$107,540.00	\$2,540.00		\$105,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$127,232.00	\$127,232.00	\$127,232.00							
08	Uniform Construction Code Fees	-1.77%	(\$83.00)	\$4,683.00	\$4,600.00	\$4,600.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	\$0.00	\$16,100.00	\$16,100.00	\$16,100.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-96.89%	(\$218,060.00)	\$225,065.00	\$7,005.00	\$7,005.00							
08	Other Special Items	-0.13%	(\$1.30)	\$976.30	\$975.00	\$975.00							
15	Receipts from Delinquent Taxes	-0.17%	(\$115.85)	\$67,115.85	\$67,000.00	\$67,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-10.88%	(\$39,888.36)	\$366,620.36	\$326,732.00	\$317,883.00	\$8,849.00						
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	-24.55%	(\$251,395.99)	\$1,024,203.99	\$772,808.00	\$624,835.00	\$16,660.00	\$131,313.00	\$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	\$ 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	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	1.00	12.00	1.29%	\$1,768.00	\$136,587.00	\$138,355.00	\$134,020.00	\$0.00	\$0.00	\$4,335.00					
21	Land-Use Administration		1.00	1.14%	\$131.00	\$11,538.00	\$11,669.00	\$11,669.00	\$0.00	\$0.00	\$0.00					
22	Uniform Construction Code		5.00	1.63%	\$300.00	\$18,409.00	\$18,709.00	\$18,709.00	\$0.00	\$0.00	\$0.00					
23	Insurance			2.72%	\$1,097.00	\$40,301.00	\$41,398.00	\$41,398.00	\$0.00	\$0.00	\$0.00					
25	Public Safety		4.00	-63.41%	(\$68,846.00)	\$108,578.00	\$39,732.00	\$39,732.00	\$0.00	\$0.00	\$0.00					
26	Public Works		8.00	2.36%	\$1,990.00	\$84,223.00	\$86,213.00	\$15,800.00	\$0.00	\$0.00	\$70,413.00					
27	Health and Human Services		6.00	0.00%	\$0.00	\$3,808.00	\$3,808.00	\$3,808.00	\$0.00	\$0.00	\$0.00					
28	Parks and Recreation		1.00	-18.17%	(\$3,501.00)	\$19,264.00	\$15,763.00	\$15,763.00	\$0.00	\$0.00	\$0.00					
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
31	Utilities and Bulk Purchases			-27.33%	(\$12,600.00)	\$46,100.00	\$33,500.00	\$23,500.00	\$0.00	\$0.00	\$10,000.00					
32	Landfill / Solid Waste Disposal			-15.68%	(\$5,060.00)	\$32,265.00	\$27,205.00	\$20,200.00	\$7,005.00	\$0.00	\$0.00					
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
36	Statutory Expenditures			3.43%	\$942.00	\$27,428.00	\$28,370.00	\$27,105.00	\$0.00	\$0.00	\$1,265.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
42	Shared Services		1.00	-16.61%	(\$18,757.00)	\$112,942.00	\$94,185.00	\$94,185.00	\$0.00	\$0.00	\$0.00					
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
44	Capital			-56.82%	(\$102,000.00)	\$179,500.00	\$77,500.00	\$47,500.00	\$0.00	\$0.00	\$30,000.00					
45	Debt			-0.13%	(\$60.00)	\$44,540.00	\$44,480.00	\$27,820.00	\$0.00	\$16,660.00	\$0.00					
46	Deferred Charges			0.00%	\$0.00	\$31,076.00	\$31,076.00	\$15,776.00	\$0.00	\$0.00	\$15,300.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
50	Reserve for Uncollected Taxes			-29.37%	(\$33,625.00)	\$114,470.00	\$80,845.00	\$80,845.00	\$0.00	\$0.00	\$0.00					
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
	Total	1.00	38.00	-23.56%	(\$238,221.00)	\$1,011,029.00	\$772,808.00	\$617,830.00	\$7,005.00	\$16,660.00	\$131,313.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	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, 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	41	\$1,708,100.00	2.51%	15A Public Schools			0.00%	
2 Residential	184	\$43,657,100.00	64.14%	15B Other Schools			0.00%	
3A/3B Farm	6	\$492,400.00	0.72%	15C Public Property	36	\$4,904,400.00	55.31%	
4A Commercial	57	\$20,269,600.00	29.78%	15D Church and Charities	4	\$3,225,200.00	36.37%	
4B Industrial	1	\$256,000.00	0.38%	15E Cemeteries & Graveyards	1	\$64,800.00	0.73%	
4C Apartments	4	\$1,686,100.00	2.48%	15F Other Exempt	6	\$672,900.00	7.59%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	293	\$68,069,300.00	100.00%	Total	47	\$8,867,300.00	100.00%	
Average Ratio (%), Assessed to True Value				103.43%	Percentage of Exempt vs. Non-Exempt Properties			13.03%
Equalized Valuation, Taxable Properties				\$65,811,950.11				
Total # of property tax appeals filed in 2016		County Tax Board	6.00					
		State Tax Court						
Number of 2016 County Tax Board decisions appealed to Tax Court								
Number of pending property tax appeals in State Tax Court				1.00				
Amount paid out by municipality for tax appeals in 2016				\$0.00				

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	None			
I Dwelling Exemption	None			
J Dwelling Abatement	None			
K New Dwelling/Conversion Exemption	None			
L New Dwelling/Conversion Abatement	None			
N Multiple Dwelling Exemption	None			
O Multiple Dwelling Abatement	None			
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
None																			
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total																			

**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	21,978.67	\$20,313.00				\$1,665.67
Supervisory Staff (Department Heads & Managers)	1.00	2.00	68,782.18	\$63,569.48				\$5,212.70
Police Officers (Including Superior Officers)			0.00					\$0.00
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above			0.00					\$0.00
All Other Non-Union Employees not listed above		19.00	86,942.28	\$80,353.31				\$6,588.97
Totals	1.00	28.00	177,703.12	\$164,235.79	\$0.00	\$0.00	\$0.00	\$13,467.33

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	None		#VALUE!			\$0.00
Parent & Child	None		#VALUE!			\$0.00
Employee & Spouse (or Partner)	None		#VALUE!			\$0.00
Family	None		#VALUE!			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		#VALUE!	0.00		\$0.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	None		#VALUE!			\$0.00
Parent & Child	None		#VALUE!			\$0.00
Employee & Spouse (or Partner)	None		#VALUE!			\$0.00
Family	None		#VALUE!			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		#VALUE!	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	None		#VALUE!			\$0.00
Parent & Child	None		#VALUE!			\$0.00
Employee & Spouse (or Partner)	None		#VALUE!			\$0.00
Family	None		#VALUE!			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		#VALUE!	0.00		\$0.00
GRAND TOTAL	0.00		#VALUE!	0.00		\$0.00

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)?

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

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2018	2019	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Water			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$47,326.27		\$47,326.27				
Notes Outstanding	\$320,000.00		\$320,000.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$367,326.27	\$0.00	\$367,326.27	\$44,480.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	<u>658</u>						
Per Capita Gross Debt	<u>\$558.25</u>						
Per Capita Net Debt	<u>\$558.25</u>						
3 Yr. Average Property Valuation		<u>\$77,644,549.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.47%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$40,000.00			
Bond Anticipation Notes - Interest				\$4,480.00			
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$44,480.00	\$0.00	\$0.00	\$0.00
Total Principal				\$40,000.00	\$0.00	\$0.00	\$0.00
Total Interest				\$4,480.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				5.76%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental	None						
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating							
Year of Last Rating							
Mark "X" if Municipality has no bond rating							X

USER FRIENDLY BUDGET SECTION - Notes

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

In order to provide the volunteer first aid squad with a command vehicle, it was decided to increase the current budget while decreasing the open space budget, resulting in a net municipal tax increase of zero.
