



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0230_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
Mauro	D	Raguseo	12/31/2019	mayor@littleferrynj.org

Chief Administrative Officer

Paula		Cozzarelli		p-cozzarelli@littleferrynj.org
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Chief Financial Officer

Lori-Ann		Mudry		l-mudry@littleferrynj.org
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Municipal Clerk

Barbara		Maldonado		b-maldonado@littleferrynj.org
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Registered Municipal Accountant

Dieter		Lerch		dlerch@lvhcap.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Roberta		Henriquez	12/31/2017	r-henriquez@littleferrynj.org
Ronald		Anzalone	12/31/2018	r-anzalone@littleferrynj.org
Stephen		Lanum	12/31/2019	s-lanum@littleferrynj.org
George		Muller	12/31/2018	g-muller@littleferrynj.org
Thomas		Sarlo	12/31/2019	t-sarlo@littleferrynj.org
Peggy		Steinhilber	12/31/2017	p-steinhilber@littleferrynj.org

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	0.00%	\$0.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00							
08	Local Revenue	-8.72%	(\$45,518.00)	\$521,818.00	\$476,300.00	\$476,300.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$938,349.00	\$938,349.00	\$938,349.00							
08	Uniform Construction Code Fees	-36.40%	(\$85,855.00)	\$235,855.00	\$150,000.00	\$150,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	6.70%	\$17,900.00	\$267,000.00	\$284,900.00	\$284,900.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-53.38%	(\$24,905.00)	\$46,652.00	\$21,747.00	\$21,747.00							
08	Other Special Items	-12.11%	(\$27,762.00)	\$229,262.00	\$201,500.00	\$201,500.00							
15	Receipts from Delinquent Taxes	-1.81%	(\$14,720.00)	\$814,720.00	\$800,000.00	\$800,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.34%	(\$40,192.00)	\$11,931,701.00	\$11,891,509.00	\$11,891,509.00							
07	Minimum Library Tax	-0.48%	(\$1,622.00)	\$341,442.00	\$339,820.00	\$339,820.00							
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	-1.31%	(\$222,674.00)	\$17,026,799.00	\$16,804,125.00	\$16,804,125.00	\$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	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior	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	5.00	10.00	6.57%	\$63,454.00	\$965,736.00	\$1,029,190.00									
21	Land-Use Administration		1.00	-29.26%	(\$9,495.00)	\$32,450.00	\$22,955.00									
22	Uniform Construction Code	1.00	5.00	-11.97%	(\$15,929.00)	\$133,087.00	\$117,158.00									
23	Insurance			8.77%	\$197,879.00	\$2,256,561.00	\$2,454,440.00									
25	Public Safety	30.00	53.00	2.08%	\$78,773.00	\$3,781,496.00	\$3,860,269.00									
26	Public Works	11.00	4.00	-0.89%	(\$15,390.00)	\$1,720,596.00	\$1,705,206.00									
27	Health and Human Services		3.00	0.41%	\$333.00	\$80,277.00	\$80,610.00									
28	Parks and Recreation		15.00	-16.59%	(\$28,093.00)	\$169,290.00	\$141,197.00		\$21,747.00							
29	Education (including Librat	3.00	6.00	-0.48%	(\$2,000.00)	\$419,075.00	\$417,075.00									
30	Unclassified			0.00%	\$0.00	\$155,000.00	\$155,000.00									
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$557,000.00	\$557,000.00									
32	Landfill / Solid Waste Disposal			1.58%	\$25,920.00	\$1,645,600.00	\$1,671,520.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			-2.28%	(\$27,106.00)	\$1,188,855.00	\$1,161,749.00									
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			7.51%	\$19,900.00	\$265,000.00	\$284,900.00									
43	Court and Public Defender	2.00	1.00	-9.66%	(\$8,277.00)	\$85,706.00	\$77,429.00									
44	Capital			0.00%	\$0.00	\$500,000.00	\$500,000.00									
45	Debt			34.48%	\$366,722.00	\$1,063,525.00	\$1,430,247.00									
46	Deferred Charges			-92.90%	(\$499,464.00)	\$537,644.00	\$38,180.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,100,000.00	\$1,100,000.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	52.00	98.00	0.88%	\$147,227.00	#####	\$16,804,125.00	\$16,782,378.00	\$21,747.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	43,341.33	\$35,950.00		\$4,641.15		\$2,750.18
Supervisory Staff (Department Heads & Managers)	5.00		581,628.37	\$414,302.00		\$53,486.39	\$82,145.88	\$31,694.10
Police Officers (Including Superior Officers)	26.00		4,316,239.60	\$3,026,292.00	\$90,000.00	\$772,007.09	\$384,059.28	\$43,881.23
Fire Fighters (Including Superior Officers)		56.00	57,607.00					\$57,607.00
All Other Union Employees not listed above	10.00		1,042,651.74	\$664,566.11	\$55,000.00	\$85,795.48	\$186,450.84	\$50,839.31
All Other Non-Union Employees not listed above	11.00	59.00	1,196,899.37	\$864,024.53		\$82,268.08	\$184,508.88	\$66,097.88
Totals	52.00	122.00	7,238,367.41	\$5,005,134.64	\$145,000.00	\$998,198.19	\$837,164.88	\$252,869.70

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	14.00	\$11,861.16	\$166,056.24	14.00	\$11,873.04	\$166,222.56
Parent & Child	4.00	\$21,231.60	\$84,926.40	3.00	\$21,252.84	\$63,758.52
Employee & Spouse (or Partner)	7.00	\$23,722.32	\$166,056.24	9.00	\$23,745.84	\$213,712.56
Family	22.00	\$33,092.76	\$728,040.72	20.00	\$33,125.88	\$662,517.60
Employee Cost Sharing Contribution (enter as negative -)			(\$274,662.24)			(\$277,039.44)
Subtotal	47.00		\$870,417.36	46.00		\$829,171.80
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$33,092.76	\$33,092.76	1	\$33,125.88	\$33,125.88
Employee Cost Sharing Contribution (enter as negative -)			(\$33,092.76)			(\$33,125.88)
Subtotal	1.00		\$0.00	1.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	2	\$10,944.48	\$21,888.96	2	\$10,944.48	\$21,888.96
Parent & Child	0	\$0.00	\$0.00	0		\$0.00
Employee & Spouse (or Partner)	10	\$22,893.77	\$228,937.70	9	\$21,706.27	\$195,356.43
Family	8	\$35,071.89	\$280,575.12	8	\$35,071.89	\$280,575.12
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	20.00		\$531,401.78	19.00		\$497,820.51
GRAND TOTAL	68.00		\$1,401,819.14	66.00		\$1,326,992.31

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

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt		\$0.00				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$4,409,574.00	\$4,409,574.00				
Notes Outstanding	\$8,084,356.00	\$7,062,419.00				
Bonds Outstanding	\$5,805,000.00	\$5,673,660.00				
Loans and Other Debt	\$191,897.00	\$191,897.00				
Total (Current Year)	\$18,490,827.00	\$17,337,550.00				
Population (2010 census)	10,626					
Per Capita Gross Debt	\$1,740.15					
Per Capita Net Debt	\$1,631.62					
3 Yr. Average Property Valuation		\$1,043,577,675.00				
Net Debt as % of 3 Year Avg Property Valuation		1.66%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$357,356.00			
Bond Anticipation Notes - Interest			\$137,566.00			
Bonds - Principal			\$680,000.00	\$625,000.00	\$625,000.00	\$3,875,000.00
Bonds - Interest			\$223,850.00	\$142,750.00	\$128,687.00	\$403,938.00
Loans & Other Debt - Principal			\$27,775.00	\$21,790.00	\$15,619.00	\$126,713.00
Loans & Other Debt - Interest			\$3,699.77	\$3,142.00	\$2,769.00	\$18,503.00
Total			\$1,430,246.77	\$792,682.00	\$772,075.00	\$4,424,154.00
Total Principal			\$1,065,131.00	\$646,790.00	\$640,619.00	\$4,001,713.00
Total Interest			\$365,115.77	\$145,892.00	\$131,456.00	\$422,441.00
% of Total Current Year Budget			8.51%			
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	Aa3	AA				
Year of Last Rating	2016	2013				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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The Borough is scheduled to sell bonds in April 2017
