



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0430_fba_2018.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
Nick		Kappatos	12/31/2018	nkappatos@runnemedenj.org

Chief Administrative Officer

James	L	D'Auria		jdauria@runnemedenj.org
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Chief Financial Officer

James	L	D'Auria		jdauria@runnemedenj.org
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Municipal Clerk

Joyce		Pinto		jpinto@runnemedenj.org
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Registered Municipal Accountant

Michael	D	Cesaro		mcesaro@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Patricia		Tartaglia-Passio	12/31/2020	ppassio@runnemedenj.org
Robert		Farrell	12/31/2019	rfarrell@runnemedenj.org
Eleanor	M	Kelly	12/31/2018	ekelly@runnemedenj.org
Craig		Laubenstein	12/31/2018	claubenstein@runnemedenj.org
John		Ranieri	12/31/2020	jraniem@runnemedenj.org
Michael	J	Root	12/31/2019	mroot@runnemedenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	1.002	\$5,049,457.34	26.12%	\$1,477.24	Municipal Purpose Tax	ACTUAL	\$5,111,266.49
Municipal Library	0.033	\$168,475.15	0.87%	\$49.29	Municipal Library	ACTUAL	\$171,561.36
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	1.410	\$7,106,167.00	36.75%	\$2,078.94	Local School District	ESTIMATED	\$7,300,789.00
Regional School District	0.549	\$2,767,883.00	14.32%	\$809.80	Regional School District	ACTUAL	\$2,899,211.00
County Purposes	0.822	\$4,141,734.29	21.42%	\$1,211.68	County Purposes	ESTIMATED	\$4,302,685.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.020	\$101,289.88	0.52%	\$29.63	County Open Space	ESTIMATED	\$103,315.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	3.836	\$19,335,006.66	100.00%	\$5,656.59	Total ESTIMATED amount to be raised by taxes		\$19,888,827.85
Total Taxable Valuation as of October 1, 2017 <u>\$501,911,120.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,697,172.15</u>		
Current Year Average Residential Assessment <u>\$147,478.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>8,501,652.53</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$14,606,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$19,410,480.38</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$478,347.47</u>		
1.002	1.018	1.67%			Total Amount to be Raised by Taxes <u>\$19,888,827.85</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.59%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$5,049,457.34	\$5,111,266.49	1.22%	\$61,809.15				
<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 2017 <u>19,009,578.69</u>		
\$1,477.24	\$1,501.92	1.67%	\$24.67		Total Tax Levy, CY 2017 <u>19,343,182.10</u>		
					% of Taxes Collected, CY 2017 <u>98.28%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$314,832.67</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-11.01%	(\$94,335.00)	\$857,085.00	\$762,750.00	\$742,750.00		\$20,000.00					
08	Local Revenue	0.20%	\$2,343.15	\$1,176,116.87	\$1,178,460.02	\$372,160.02		\$806,300.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$887,179.00	\$887,179.00	\$887,179.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	0.00%	(\$0.04)	\$189,636.04	\$189,636.00	\$189,636.00							
08	Additional Revenue Offset by Appropriations	-4.61%	(\$2,658.17)	\$57,658.17	\$55,000.00	\$55,000.00							
10	Public and Private Revenue	1391.00%	\$509,421.74	\$36,622.80	\$546,044.54	\$546,044.54							
08	Other Special Items	15.02%	\$79,571.96	\$529,830.63	\$609,402.59	\$609,402.59							
15	Receipts from Delinquent Taxes	-0.13%	(\$373.05)	\$295,373.05	\$295,000.00	\$295,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.75%	(\$254,927.66)	\$5,366,194.15	\$5,111,266.49	\$5,111,266.49							
07	Minimum Library Tax	#DIV/0!	\$171,561.36	\$0.00	\$171,561.36	\$171,561.36							
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	4.37%	\$410,604.29	\$9,395,695.71	\$9,806,300.00	\$8,980,000.00	\$0.00	\$826,300.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	5.00	9.00	8.66%	\$57,598.00	\$664,750.00	\$722,348.00	\$722,348.00								
21	Land-Use Administration	0.00	1.00	8.86%	\$2,100.00	\$23,700.00	\$25,800.00	\$25,800.00								
22	Uniform Construction Code	0.00	2.00	10.48%	\$5,450.00	\$52,000.00	\$57,450.00	\$57,450.00								
23	Insurance	0.00	0.00	-8.09%	(\$144,950.00)	\$1,790,950.00	\$1,646,000.00	\$1,376,000.00		\$270,000.00						
25	Public Safety	23.00	49.00	2.97%	\$63,650.00	\$2,145,800.00	\$2,209,450.00	\$2,209,450.00								
26	Public Works	11.00	10.00	13.75%	\$134,730.95	\$979,989.05	\$1,114,720.00	\$894,120.00		\$220,600.00						
27	Health and Human Services	0.00	0.00	-100.00%	(\$5,000.00)	\$5,000.00	\$0.00	\$0.00								
28	Parks and Recreation	0.00	0.00	-16.93%	(\$8,500.00)	\$50,200.00	\$41,700.00	\$41,700.00								
29	Education (including Library)	0.00	0.00	1.83%	\$3,086.21	\$168,475.15	\$171,561.36	\$171,561.36								
30	Unclassified	0.00	0.00	22.46%	\$6,290.00	\$28,000.00	\$34,290.00	\$34,290.00								
31	Utilities and Bulk Purchases	0.00	0.00	23.71%	\$69,100.00	\$291,400.00	\$360,500.00	\$360,500.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	-8.20%	(\$21,450.00)	\$261,450.00	\$240,000.00	\$240,000.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00	0.00	9.57%	\$67,096.53	\$701,197.00	\$768,293.53	\$739,293.53		\$29,000.00						
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	0.22%	\$425.00	\$189,211.00	\$189,636.00	\$189,636.00								
43	Court and Public Defender	1.00	4.00	30.60%	\$31,575.00	\$103,200.00	\$134,775.00	\$134,775.00								
44	Capital	0.00	0.00	241.00%	\$60,250.00	\$25,000.00	\$85,250.00	\$85,250.00								
45	Debt	0.00	0.00	5.51%	\$51,184.05	\$928,950.05	\$980,134.10	\$673,434.10		\$306,700.00						
46	Deferred Charges	0.00	0.00	-100.00%	(\$209,000.00)	\$209,000.00	\$0.00	\$0.00								
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	0.71%	\$3,393.34	\$474,954.13	\$478,347.47	\$478,347.47								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	40.00	75.00	1.84%	\$167,029.08	\$9,093,226.38	\$9,260,255.46	\$8,433,955.46	\$0.00	\$0.00	\$826,300.00	\$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, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	81	\$3,772,500.00	0.75%	15A Public Schools	6	\$41,297,180.00	54.73%	
2 Residential	2,578	\$380,223,700.00	75.92%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	50	\$18,874,250.00	25.01%	
4A Commercial	155	\$73,704,600.00	14.72%	15D Church and Charities	8	\$8,732,470.00	11.57%	
4B Industrial	13	\$16,397,100.00	3.27%	15E Cemeteries & Graveyards	0	\$0.00	0.00%	
4C Apartments	16	\$26,719,000.00	5.34%	15F Other Exempt	45	\$6,548,300.00	8.68%	
5A/5B Railroad	0	\$0.00	0.00%					
6A/6B Business Personal Property	0	\$0.00	0.00%					
Total	2,843	\$500,816,900.00	100.00%	Total	109	\$75,452,200.00	100.00%	
Average Ratio (%), Assessed to True Value				99.78%	Percentage of Exempt vs. Non-Exempt Properties			15.07%
Equalized Valuation, Taxable Properties				\$501,911,120.00				
Total # of property tax appeals filed in 2017		County Tax Board	5.00					
		State Tax Court	1.00					
Number of 2017 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 2017			\$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 2017 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	7.00	46,716.00	\$41,600.00	\$500.00	\$1,248.00	\$0.00	\$3,368.00
Supervisory Staff (Department Heads & Managers)	7.00	1.00	968,694.86	\$685,238.23	\$2,269.58	\$117,022.43	\$109,164.00	\$55,000.62
Police Officers (Including Superior Officers)	16.00	0.00	1,684,663.00	\$1,123,208.17	\$38,013.41	\$298,559.71	\$208,044.00	\$16,837.71
Fire Fighters (Including Superior Officers)	3.00	1.00	391,305.36	\$257,734.07	\$19,745.66	\$41,863.25	\$49,764.00	\$22,198.38
All Other Union Employees not listed above	11.00	0.00	667,766.11	\$400,835.74	\$30,352.81	\$46,886.48	\$155,196.00	\$34,495.08
All Other Non-Union Employees not listed above	3.00	61.00	826,621.07	\$668,716.14	\$29,876.65	\$26,276.86	\$45,864.00	\$55,887.42
Totals	40.00	70.00	4,585,766.41	\$3,177,332.35	\$120,758.11	\$531,856.73	\$568,032.00	\$187,787.22

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	7.00	\$11,040.00	\$77,280.00	9.00	\$10,800.00	\$97,200.00
Parent & Child	4.00	\$15,828.00	\$63,312.00	4.00	\$15,600.00	\$62,400.00
Employee & Spouse (or Partner)	6.00	\$24,336.00	\$146,016.00	8.00	\$23,388.00	\$187,104.00
Family	11.00	\$27,864.00	\$306,504.00	12.00	\$27,372.00	\$328,464.00
Employee Cost Sharing Contribution (enter as negative -)			(\$110,867.64)			(\$108,000.00)
Subtotal	28.00		\$482,244.36	33.00		\$567,168.00
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	10	\$12,130.80	\$121,308.00			\$0.00
Parent & Child	0	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	7	\$21,234.86	\$148,644.02			\$0.00
Family	4	\$24,508.50	\$98,034.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$23,031.14)			
Subtotal	21.00		\$344,954.88	0.00		\$0.00
GRAND TOTAL	49.00		\$827,199.24	33.00		\$567,168.00

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 Debt	Deductions	Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
	Local School Debt	\$0.00	\$0.00	\$0.00	\$224,500.00	\$209,182.60	\$151,060.31
Regional School Debt	\$543,554.80	\$543,554.80	\$0.00	\$46,200.00	\$42,395.00	\$36,175.00	\$140,712.50
Utility Fund Debt				\$0.00			
Sewer	\$3,164,467.71	\$3,164,467.71	\$0.00	\$49,925.00			
0			\$0.00	\$458,000.00	\$275,000.00	\$280,000.00	\$3,785,000.00
0			\$0.00	\$134,417.50	\$120,087.50	\$114,587.50	\$714,300.00
0			\$0.00	\$22,057.74	\$22,953.37	\$23,414.73	\$366,252.88
0			\$0.00	\$9,033.86	\$8,138.22	\$7,676.87	\$53,483.64
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$0.00	\$0.00	\$0.00	\$944,134.10	\$677,756.69	\$612,914.41	\$5,936,477.63
Notes Outstanding	\$2,195,250.00	\$99,785.50	\$2,095,464.50				
Bonds Outstanding	\$4,798,000.00	\$0.00	\$4,798,000.00				
Loans and Other Debt	\$435,122.08	\$0.00	\$435,122.08				
Total (Current Year)	\$11,136,394.59	\$3,807,808.01	\$7,328,586.58				
Population (2010 census)	8,468						
Per Capita Gross Debt	\$1,315.12						
Per Capita Net Debt	\$865.44						
3 Yr. Average Property Valuation		\$506,872,764.00					
Net Debt as % of 3 Year Avg Property Valuation		1.45%					
Utility Fund - Principal				\$704,557.74	\$507,135.97	\$454,475.04	\$5,027,981.49
Utility Fund - Interest				\$239,576.36	\$170,620.72	\$158,439.37	\$908,496.14
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total							
Total Principal							
Total Interest							
% of Total Current Year Budget				10.20%			
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	A1						
Year of Last Rating	2015						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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