



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
Thomas		Lankey	12/31/17	

Chief Administrative Officer

Maureen		Ruane		mruane@edisonnj.org
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Chief Financial Officer

Nicholas		Fargo		nfargo@edisonnj.org
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Municipal Clerk

Cheryl		Russomanno		crussomanno@edisonnj.org
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Registered Municipal Accountant

Robert	S	Morrison		admin@hm-pa.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert	C	Diehl	12/31/17	
Alvaro		Gomez	12/31/17	
Michael	R	Lombardo	12/31/17	
Ajay		Patil	12/31/19	
Sapana		Shah	12/31/17	
Leonard	D	Sendelsky	12/31/19	

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	1.196	\$84,457,067.98	23.04%	\$2,125.23	Municipal Purpose Tax	ACTUAL	\$86,146,209.34
Municipal Library	0.073	\$5,221,779.00	1.42%	\$129.72	Municipal Library	ACTUAL	\$5,278,602.00
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)	0.220	\$9,736,826.00	2.66%	\$390.93	Other Special Districts (total levies)	ACTUAL	\$9,802,583.56
Local School District	2.932	\$207,185,019.00	56.52%	\$5,210.01	Local School District	ACTUAL	\$212,024,270.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.789	\$55,445,579.64	15.13%	\$1,402.01	County Purposes	ACTUAL	\$58,385,980.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.066	\$4,513,616.61	1.23%	\$117.28	County Open Space	ACTUAL	\$4,744,801.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	5.276	\$366,559,888.23	100.00%	\$9,375.17	Total ESTIMATED amount to be raised by taxes		\$376,382,445.90
Total Taxable Valuation as of October 1, 2016 <u>\$7,096,395,983.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>42,415,438.23</u>		
Current Year Average Residential Assessment <u>\$177,694.73</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>132,188,604.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$284,957,634.56</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$374,730,800.33</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,651,645.57</u>		
1.196	1.214	1.51%			Total Amount to be Raised by Taxes <u>\$376,382,445.90</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.56%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$84,457,067.98	\$86,146,209.34	2.00%	\$1,689,141.36		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>367,148,373.36</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>368,263,158.92</u>		
\$2,125.23	\$2,157.21	1.51%	\$31.99		% of Taxes Collected, CY 2016 <u>99.70%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$17,370.18</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	Sewer Utility
08	Surplus	120.79%	\$4,513,444.75	\$3,736,455.54	\$8,249,900.29	\$7,987,461.29			\$262,439.00
08	Local Revenue	0.31%	\$79,969.68	\$26,171,703.42	\$26,251,673.10	\$6,619,492.53	\$763,619.57		\$18,868,561.00
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$16,058,097.00	\$16,058,097.00	\$16,058,097.00			
08	Uniform Construction Code Fees	31.36%	\$1,500,000.00	\$4,783,341.63	\$6,283,341.63	\$6,283,341.63			
Special Revenue Items w/ Prior Written Consent									
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00				
10	Public and Private Revenue	-31.84%	(\$255,791.57)	\$803,474.04	\$547,682.47	\$547,682.47			
08	Other Special Items	-40.18%	(\$3,283,576.33)	\$8,172,146.13	\$4,888,569.80	\$4,888,569.80			
15	Receipts from Delinquent Taxes	-100.00%	(\$15,897.27)	\$15,897.27	\$0.00	\$0.00			
Amount to be raised by taxation									
07	Local Tax for Municipal Purposes	0.11%	\$92,026.00	\$86,054,183.34	\$86,146,209.34	\$86,146,209.34			
07	Minimum Library Tax	1.09%	\$56,823.00	\$5,221,779.00	\$5,278,602.00	\$5,278,602.00			
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	-0.25%	(\$228.52)	\$89,818.18	\$89,589.66			\$89,589.66	
	Total	1.78%	\$2,686,769.74	\$151,106,895.55	\$153,793,665.29	\$133,809,456.06	\$763,619.57	\$89,589.66	\$19,131,000.00

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	Sewer Utility	
	Full-Time	Part-Time										
20	General Government	51.00	15.00	1.44%	\$299,625.38	\$20,768,322.30	\$21,067,947.68	\$4,368,130.58	\$6,770.00		\$16,693,047.10	
21	Land-Use Administration	7.00	1.00	28.70%	\$122,771.32	\$427,705.40	\$550,476.72	\$550,476.72				
22	Uniform Construction Code	15.00	7.00	26.49%	\$365,926.25	\$1,381,568.96	\$1,747,495.21	\$1,747,495.21				
23	Insurance			9.41%	\$2,271,307.92	\$24,125,267.47	\$26,396,575.39	\$26,396,575.39				
25	Public Safety	357.00	68.00	6.65%	\$3,182,333.52	\$47,853,497.44	\$51,035,830.96	\$50,943,933.61		\$91,897.35		
26	Public Works	111.00	20.00	-0.90%	(\$82,549.08)	\$9,158,590.11	\$9,076,041.03	\$8,713,978.91		\$362,062.12		
27	Health and Human Services	37.00	17.00	9.91%	\$191,981.23	\$1,936,489.32	\$2,128,470.55	\$2,122,470.55		\$6,000.00		
28	Parks and Recreation	9.00	139.00	-0.60%	(\$12,515.15)	\$2,069,823.37	\$2,057,308.22	\$2,057,308.22				
29	Education (including Library)	19.00	39.00	1.09%	\$56,823.00	\$5,221,779.00	\$5,278,602.00	\$5,278,602.00				
30	Unclassified			-93.15%	(\$829,000.00)	\$890,000.00	\$61,000.00	\$61,000.00				
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$1,100,000.00	\$1,100,000.00	\$1,100,000.00				
32	Landfill / Solid Waste Disposal	29.00	6.00	#DIV/0!	\$80,773.00		\$80,773.00	\$80,773.00				
35	Contingency			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00				
36	Statutory Expenditures			1.34%	\$167,642.53	\$12,465,155.82	\$12,632,798.35	\$12,206,796.35			\$426,002.00	
37	Judgements			0.00%	\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00				
42	Shared Services			#DIV/0!	\$0.00		\$0.00					
43	Court and Public Defender	11.00	5.00	11.87%	\$75,328.25	\$634,788.37	\$710,116.62	\$710,116.62				
44	Capital			-11.77%	(\$289,701.00)	\$2,460,354.16	\$2,170,653.16	\$750,000.00			\$1,420,653.16	
45	Debt			1.04%	\$134,806.46	\$12,958,934.37	\$13,093,740.83	\$11,649,233.86	\$763,619.57	\$89,589.66	\$591,297.74	
46	Deferred Charges			-63.80%	(\$1,593,230.00)	\$2,497,420.00	\$904,190.00	\$904,190.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00					
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,651,645.57	\$1,651,645.57	\$1,651,645.57				
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00					
	Total	646.00	317.00	2.77%	\$4,142,323.63	\$149,651,341.66	\$153,793,665.29	\$133,261,953.59	\$547,502.47	\$763,619.57	\$89,589.66	\$19,131,000.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets			
X				Surplus	\$7,987,461.00	Utilizing 100% of available cash surplus
X				UCC Fees	\$1,500,000.00	Increase over 2016 Realized. This is based on the amount collected to date in 2017 and activity expected in the remainder of 2017.
X				Sale of Assets	\$121,500.00	This is a non-recurring revenue.
X				Cancellation of Tax Map Reserves	\$600,000.00	Appropriated funds no longer needed.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,019	\$118,113,900.00	1.67%
2 Residential	25,404	\$4,514,156,800.00	63.88%
3A/3B Farm	7	\$21,500.00	0.00%
4A Commercial	897	\$1,049,012,000.00	14.85%
4B Industrial	306	\$957,561,600.00	13.55%
4C Apartments	74	\$421,038,400.00	5.96%
5A/5B Railroad	6	\$42,200.00	0.00%
6A/6B Business Personal Property	1	\$6,439,352.00	0.09%
Total	27,714	\$7,066,385,752.00	100.00%
Average Ratio (%), Assessed to True Value		44.60%	
Equalized Valuation, Taxable Properties		\$15,843,914,242.15	
Total # of property tax appeals filed in 2016		County Tax Board	307.00
		State Tax Court	187.00
Number of 2016 County Tax Board decisions appealed to Tax Court		93.00	
Number of pending property tax appeals in State Tax Court			
Amount paid out by municipality for tax appeals in 2016		\$5,966,014.88	

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	25	\$229,285,200.00	33.03%
15B Other Schools	20	\$72,090,100.00	10.39%
15C Public Property	542	\$248,600,700.00	35.81%
15D Church and Charities	113	\$128,714,200.00	18.54%
15E Cemeteries & Graveyards	3	\$390,500.00	0.06%
15F Other Exempt	80	\$15,056,800.00	2.17%
Total	783	\$694,137,500.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 9.82%			

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	5	\$331,384.46	\$29,361,799.00	
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	5	331,384.46	29,361,799.00	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	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Taxes if Billed In Full 2016 Total Tax Rate
Meds Presentation	Aff. Housing	\$39,147.00	\$12,555,200.00	\$159,323.49											
Ches. Bldg Center for Res. & Preserv.	Aff. Housing	\$59,130.00	\$8,825,700.00	\$113,267.13											
Edison Housing Authority	Aff. Housing	\$19,938.00	\$3,100,800.00	\$39,449.15											
Government East Preservation I.P.	Aff. Housing	\$130,717.46	\$1,517,600.00	\$19,765.94											
Government Preservation I.P.	Aff. Housing	\$82,552.00	\$3,222,400.00	\$40,892.25											
Johns Hopkins Urban	Aff. Housing														
Pennington Research Hospital	Other														
Total Long Term Exemptions - Column Total		\$31,484.46	\$29,361,700.00	\$72,599.96	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
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		8.00	149,430.00	\$134,000.00		\$5,179.00		\$10,251.00
Supervisory Staff (Department Heads & Managers)	20.00		3,168,843.63	\$2,278,936.02		\$352,177.00	\$363,392.00	\$174,338.61
Police Officers (Including Superior Officers)	183.00		33,134,034.78	\$22,416,685.00	\$1,277,483.00	\$5,718,496.34	\$3,377,805.00	\$343,565.44
Fire Fighters (Including Superior Officers)	136.00		23,193,436.15	\$14,557,365.00	\$1,789,072.00	\$3,713,583.81	\$2,896,392.00	\$237,023.34
All Other Union Employees not listed above	272.00	68.00	24,349,913.84	\$14,557,028.73	\$1,426,175.00	\$1,879,312.41	\$5,373,785.00	\$1,113,612.70
All Other Non-Union Employees not listed above	35.00	241.00	5,467,275.44	\$3,357,063.24		\$433,396.86	\$1,420,000.00	\$256,815.34
Totals	646.00	317.00	89,462,933.83	\$57,301,077.99	\$4,492,730.00	\$12,102,145.43	\$13,431,374.00	\$2,135,606.41

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or 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	158.00	\$10,946.44	\$1,729,537.52	161.00	\$10,180.67	\$1,639,087.87
Parent & Child	48.00	\$20,031.99	\$961,535.52	50.00	\$18,630.63	\$931,531.50
Employee & Spouse (or Partner)	113.00	\$21,783.41	\$2,461,525.33	110.00	\$20,259.53	\$2,228,548.30
Family	224.00	\$28,022.89	\$6,277,127.36	242.00	\$26,062.52	\$6,307,129.84
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	543.00		\$11,429,725.73	563.00		\$11,106,297.51
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	181	\$8,873.86	\$1,606,168.66	171	\$8,697.85	\$1,487,332.35
Parent & Child	16	\$16,239.16	\$259,826.56	20	\$15,917.06	\$318,341.20
Employee & Spouse (or Partner)	213	\$17,658.97	\$3,761,360.61	208	\$17,308.72	\$3,600,213.76
Family	74	\$22,717.07	\$1,681,063.18	82	\$22,266.49	\$1,825,852.18
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	484.00		\$7,308,419.01	481.00		\$7,231,739.49
GRAND TOTAL	1,027.00		\$18,738,144.74	1,044.00		\$18,338,037.00

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
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
UAW LOCAL 2326	74.00	\$15,553.07	12/31/17		
NUE LOCAL 1496	88.71	\$15,529.91	12/31/18		
NON UNION	1499.43	\$359,249.48			
DPW SUPERVISOR	574.00	\$145,733.06	12/31/17		
TEAMSTERS LOCAL 469	2675.12	\$518,224.52	12/31/17		
AFS LOCAL 3269	4224.68	\$831,178.12	12/31/17		
FIRE FOA LOCAL 2883	3139.00	\$1,739,666.79	12/31/17		
FIRE IAFF LOCAL 1197	13717.00	\$5,425,930.10	12/31/13		
POLICE	8687.30	\$2,158,413.51	12/31/17		
Totals	34679.24	\$11,209,478.56			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

UFB-9 Accumulated Absence Liability

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

	Gross Debt		Net Debt	Current Year Budget				
	Debt	Deductions		2018 Budget	2019 Budget	All Additional Future Years' Budgets		
Local School Debt	\$4,440,000.00	\$4,440,000.00	\$0.00	\$313,903.64	\$317,268.35	\$326,614.51	\$4,939,205.94	
Regional School Debt			\$0.00	\$218,786.00	\$208,693.90	\$198,397.73	\$1,349,993.45	
Utility Fund Debt				\$41,950,562.00				
Water	\$797,185.04	\$797,185.04	\$0.00	\$5,306,096.37	\$317,268.35	\$5,743,385.49	\$26,619,794.08	
Sewer	\$13,727,257.39	\$13,727,257.39	\$0.00	\$1,774,606.61	\$208,693.90	\$1,294,080.02	\$3,184,234.33	
0			\$0.00	\$422,503.23	\$317,268.35	\$273,871.13	\$2,346,788.33	
0			\$0.00	\$48,121.95	\$208,693.90	\$30,890.67	\$231,374.51	
0			\$0.00					
0			\$0.00					
Municipal Purposes								
Debt Authorized	\$16,437,543.57		\$16,437,543.57	\$47,993,065.24	\$951,805.05	\$6,343,871.13	\$33,905,788.35	
Notes Outstanding	\$41,950,562.00		\$41,950,562.00	\$2,041,514.56	\$626,081.70	\$1,523,368.42	\$4,765,602.29	
Bonds Outstanding	\$43,192,007.57	\$97,954.00	\$43,094,053.57	32.53%				
Loans and Other Debt	\$2,010,443.23		\$2,010,443.23					
Total (Current Year)	\$122,554,998.80	\$19,062,396.43	\$103,492,602.37					
Population (2010 census)	99,967							
Per Capita Gross Debt	\$1,225.95							
Per Capita Net Debt	\$1,035.27							
3 Yr. Average Property Valuation		\$15,352,422,010.33						
Net Debt as % of 3 Year Avg Property Valuation		0.67%						
				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				

IS

USER FRIENDLY BUDG

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