



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1430 Long Hill Township - County of Morris

Introduced

Municode: 1430

Filename: 1430_fbi_2018.xlsm

Website: www.longhillnj.gov

Phone Number: 908-647-8000

Mailing Address: 915 Valley Road

[Email the UFB if not using Outlook](#)

Municipality: Gillette **State:** NJ **Zip:** 07933

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Guy		Piserchia	12/31/2018	guy@longhillnj.gov

Chief Administrative Officer

Nancy		Malool		administrator@longhillnj.gov
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Chief Financial Officer

Nancy		Malool		administrator@longhillnj.gov
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Municipal Clerk

Deborah		Brooks		municipalclerk@longhillnj.gov
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Registered Municipal Accountant

Raymond		Sarinelli		rsarinelli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Matthew		Dorsi	12/31/2020	mdorsi@longhillnj.gov
Bruce		Meringolo	12/31/2019	bmeringolo@longhillnj.gov
Cornel		Schuler	12/31/2020	cschuler@longhillnj.gov
Brendan		Rae	12/31/2018	brae@longhillnj.gov



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	0.582	\$9,516,732.00	24.74%	\$2,901.64	Municipal Purpose Tax	ACTUAL	\$9,617,530.55
Municipal Library	0.035	\$580,689.00	1.51%	\$174.50	Municipal Library	ACTUAL	\$581,669.00
Municipal Open Space	0.020	\$326,578.00	0.85%	\$99.71	Municipal Open Space	ACTUAL	\$328,526.77
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	0.974	\$15,896,286.00	41.33%	\$4,856.01	Local School District	ESTIMATED	\$16,214,211.72
Regional School District	0.467	\$7,621,837.00	19.82%	\$2,328.29	Regional School District	ESTIMATED	\$7,774,273.74
County Purposes	0.268	\$4,366,992.45	11.35%	\$1,336.15	County Purposes	ESTIMATED	\$4,454,332.30
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$153,105.98	0.40%	\$49.86	County Open Space	ESTIMATED	\$156,168.10
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.356	\$38,462,220.43	100.00%	\$11,746.16	Total ESTIMATED amount to be raised by taxes		\$39,126,712.18
Total Taxable Valuation as of October 1, 2017 <u>\$1,642,633,834.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,890,978.02</u>		
Current Year Average Residential Assessment <u>\$501,136.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>13,126,499.57</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$28,927,512.63</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$38,163,034.18</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$962,487.84</u>		
0.582	0.585	0.52%			Total Amount to be Raised by Taxes <u>\$39,125,522.02</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.54%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$9,516,732.00	\$9,617,530.55	1.06%	\$100,798.55		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2017 <u>38,015,979.48</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>38,494,799.91</u>		
\$2,901.64	\$2,931.65	1.03%	\$30.01		% of Taxes Collected, CY 2017 <u>98.76%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2017 <u>\$406,923.14</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	Parking Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	3.09%	\$30,000.00	\$970,000.00	\$1,000,000.00	\$1,000,000.00							
08	Local Revenue	8.07%	\$187,162.99	\$2,320,600.01	\$2,507,763.00	\$443,000.00		\$50,000.00	\$2,014,763.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,354,573.00	\$1,354,573.00	\$1,354,573.00							
08	Uniform Construction Code Fees	-7.67%	(\$12,467.00)	\$162,467.00	\$150,000.00	\$150,000.00							
	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	7.43%	\$2,436.09	\$32,768.25	\$35,204.34	\$35,204.34							
08	Other Special Items	-13.59%	(\$56,355.07)	\$414,555.75	\$358,200.68	\$358,200.68							
15	Receipts from Delinquent Taxes	-31.37%	(\$251,348.96)	\$801,348.96	\$550,000.00	\$550,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.57%	(\$55,231.47)	\$9,672,762.02	\$9,617,530.55	\$9,617,530.55							
07	Minimum Library Tax	0.17%	\$980.00	\$580,689.00	\$581,669.00	\$581,669.00							
54	Open Space Levy Tax	-27.94%	(\$127,410.44)	\$455,937.21	\$328,526.77		\$328,526.77						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.68%	(\$282,233.86)	\$16,765,701.20	\$16,483,467.34	\$14,090,177.57	\$328,526.77	\$50,000.00	\$2,014,763.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Parking Utility	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	10.00	-5.89%	(\$78,628.00)	\$1,334,294.00	\$1,255,666.00	\$1,165,666.00	\$50,000.00	\$40,000.00					
21	Land-Use Administration	2.00	1.00	-11.08%	(\$16,250.00)	\$146,650.00	\$130,400.00	\$130,400.00							
22	Uniform Construction Code	1.00	4.00	-1.60%	(\$2,350.00)	\$146,700.00	\$144,350.00	\$144,350.00							
23	Insurance			-11.91%	(\$165,125.00)	\$1,386,500.00	\$1,221,375.00	\$1,221,375.00							
25	Public Safety	26.00	16.00	0.80%	\$29,325.00	\$3,662,120.00	\$3,691,445.00	\$3,691,445.00							
26	Public Works	14.00		8.21%	\$95,700.00	\$1,166,290.00	\$1,261,990.00	\$1,261,990.00							
27	Health and Human Services		1.00	-0.13%	(\$100.00)	\$75,310.00	\$75,210.00	\$75,210.00							
28	Parks and Recreation	1.00	1.00	0.00%	\$0.00	\$158,900.00	\$158,900.00	\$158,900.00							
29	Education (including Library)			-3.65%	(\$22,020.00)	\$603,689.00	\$581,669.00	\$581,669.00							
30	Unclassified			17.82%	\$36,028.86	\$202,202.25	\$238,231.11	\$34,500.00	\$35,204.34	\$168,526.77					
31	Utilities and Bulk Purchases	5.00	1.00	26.23%	\$333,496.00	\$1,271,525.00	\$1,605,021.00	\$376,500.00			\$1,228,521.00				
32	Landfill / Solid Waste Disposal			1.88%	\$14,000.00	\$744,000.00	\$758,000.00	\$758,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			-1.09%	(\$15,833.54)	\$1,447,975.77	\$1,432,142.23	\$1,370,097.23			\$62,045.00				
37	Judgements			#DIV/0!	\$38,000.00	\$0.00	\$38,000.00	\$38,000.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	1.00	3.00	-1.83%	(\$2,000.00)	\$109,390.00	\$107,390.00	\$107,390.00							
44	Capital			172.00%	\$430,000.00	\$250,000.00	\$680,000.00	\$220,000.00		\$10,000.00	\$450,000.00				
45	Debt			0.00%	\$0.00	\$2,110,000.00	\$2,110,000.00	\$1,725,803.00	\$110,000.00		\$274,197.00				
46	Deferred Charges			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.88%	\$8,383.77	\$955,294.23	\$963,678.00	\$963,678.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	56.00	37.00	4.32%	\$682,627.09	\$15,800,840.25	\$16,483,467.34	\$14,054,973.23	\$35,204.34	\$328,526.77	\$50,000.00	\$2,014,763.00	\$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

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	205	\$14,602,700.00	0.89%	15A Public Schools	3	\$9,448,700.00	8.19%	
2 Residential	2,902	\$1,454,297,100.00	88.53%	15B Other Schools			0.00%	
3A/3B Farm	34	\$4,434,300.00	0.27%	15C Public Property	269	\$77,607,900.00	67.30%	
4A Commercial	129	\$136,627,900.00	8.32%	15D Church and Charities	16	\$10,917,000.00	9.47%	
4B Industrial	21	\$19,112,100.00	1.16%	15E Cemeteries & Graveyards	4	\$1,040,000.00	0.90%	
4C Apartments	7	\$9,429,200.00	0.57%	15F Other Exempt	20	\$16,299,700.00	14.14%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$4,130,534.00	0.25%					
Total	3,299	\$1,642,633,834.00	100.00%	Total	312	\$115,313,300.00	100.00%	
Average Ratio (%), Assessed to True Value				93.56%	Percentage of Exempt vs. Non-Exempt Properties			7.02%
Equalized Valuation, Taxable Properties				\$1,755,700,976.91				
Total # of property tax appeals filed in 2017		County Tax Board	45.00					
		State Tax Court	10.00					
Number of 2017 County Tax Board decisions appealed to Tax Court				0.00				
Number of pending property tax appeals in State Tax Court				8.00				
Amount paid out by municipality for tax appeals in 2017				\$17,912.00				

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 Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	
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															Total Long Term Exemptions - GRAND TOTAL		\$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		5.00	18,500.00	\$18,500.00				
Supervisory Staff (Department Heads & Managers)	7.00	4.00	1,006,679.00	\$725,090.00		\$86,268.00	\$139,852.00	\$55,469.00
Police Officers (Including Superior Officers)	24.00	3.00	3,665,800.00	\$2,485,617.00	\$53,000.00	\$670,791.00	\$254,630.00	\$201,762.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	16.00	1.00	1,295,846.00	\$799,836.00	\$91,485.00	\$102,506.00	\$233,833.00	\$68,186.00
All Other Non-Union Employees not listed above	9.00	24.00	1,014,209.00	\$728,770.00	\$5,000.00	\$74,678.00	\$151,601.00	\$54,160.00
Totals	56.00	37.00	7,001,034.00	\$4,757,813.00	\$149,485.00	\$934,243.00	\$779,916.00	\$379,577.00

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	11.00	\$11,202.33	\$123,225.63	8.00	\$11,194.45	\$89,555.60
Parent & Child	5.00	\$21,245.08	\$106,225.40	2.00	\$19,993.38	\$39,986.76
Employee & Spouse (or Partner)	6.00	\$20,999.53	\$125,997.18	8.00	\$21,312.17	\$170,497.36
Family	23.00	\$30,490.64	\$701,284.72	26.00	\$31,219.50	\$811,707.00
Employee Cost Sharing Contribution (enter as negative -)			(\$224,700.00)			(\$215,000.00)
Subtotal	45.00		\$832,032.93	44.00		\$896,746.72
<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			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - 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			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	45.00		\$832,032.93	44.00		\$896,746.72

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
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
Police		\$79,700.00	xx		
Totals	0.00	\$79,700.00			
Total Funds Reserved as of end of 2017		\$148,253.03			
Total Funds Appropriated in 2018		\$1,000.00			

UFB-9 Accumulated Absence Liability

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

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$9,824,000.00	\$9,824,000.00	\$0.00	Utility Fund - Principal	\$236,101.68	\$241,101.68	\$241,101.68	\$3,053,606.48
Regional School Debt	\$7,321,524.75	\$7,321,524.75	\$0.00	Utility Fund - Interest	\$38,093.76	\$35,593.76	\$33,043.76	\$194,525.12
Utility Fund Debt				Bond Anticipation Notes - Principal	\$588,411.00			
Parking	\$70,000.00	\$70,000.00	\$0.00	Bond Anticipation Notes - Interest	\$36,507.00			
Sewer			\$0.00	Bonds - Principal	\$845,000.00	\$845,000.00	\$875,000.00	\$4,694,000.00
0			\$0.00	Bonds - Interest	\$255,885.00	\$226,000.00	\$196,000.00	\$2,147,360.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
<u>Municipal Purposes</u>				Total	\$1,999,998.44	\$1,347,695.44	\$1,345,145.44	\$10,089,491.60
Debt Authorized	\$491,656.36		\$491,656.36	Total Principal	\$1,669,512.68	\$1,086,101.68	\$1,116,101.68	\$7,747,606.48
Notes Outstanding	\$2,830,000.00		\$2,830,000.00	Total Interest	\$330,485.76	\$261,593.76	\$229,043.76	\$2,341,885.12
Bonds Outstanding	\$7,259,000.00	\$0.27	\$7,258,999.73	% of Total Current Year Budget	12.13%			
Loans and Other Debt	\$3,644,097.80		\$3,644,097.80					
Total (Current Year)	\$31,440,278.91	\$17,215,525.02	\$14,224,753.89	Description	Debt Not Listed Above			
Population (2010 census)	8,702			Total Guarantees - Governmental				
Per Capita Gross Debt	\$3,612.99			Total Guarantees - Other				
Per Capita Net Debt	\$1,634.65			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,749,360,860.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.81%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa2			
				Year of Last Rating	2016			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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