



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0603_fba_2016.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
Rudy		Danna, Jr.	12/31/2016	rdanna@deerfieldtownship.org

Chief Administrative Officer

Karen		Seifrit		kseifrit@deerfieldtownship.org
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Chief Financial Officer

Lorraine	M	Boyer		cfo@deerfieldtownship.org
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Municipal Clerk

Karen		Seifrit		kseifrit@deerfieldtownship.org
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Registered Municipal Accountant

Carol	A	McAllister		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Cosmo		Laurella	12/31/2016	claurella@deerfieldtownship.org
Joseph		Sparacio	12/31/2017	jsparacio@deerfieldtownship.org
Frank	R	Spatola, Jr	12/31/2017	fspatola@deerfieldtownship.org
Abigail		Perlstein O'Brien	12/31/2018	aobrien@deerfieldtownship.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact		Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.080	\$150,494.64	2.50%	\$110.88	Municipal Purpose Tax	ESTIMATED	\$170,384.46
Municipal Library			0.00%	\$0.00	Municipal Library		
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	1.395	\$2,639,341.00	43.80%	\$1,933.47	Local School District	ESTIMATED	\$2,744,914.64
Regional School District	0.558	\$1,055,204.00	17.51%	\$773.39	Regional School District	ESTIMATED	\$1,097,412.16
County Purposes	1.089	\$2,060,278.86	34.19%	\$1,509.35	County Purposes		\$2,101,484.44
County Library		\$0.00	0.00%	\$0.00	County Library		
County Board of Health	0.053	\$100,610.91	1.67%	\$73.46	County Board of Health		\$102,623.13
County Open Space	0.011	\$19,992.75	0.33%	\$15.25	County Open Space		\$20,392.61
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	3.186	\$6,025,922.16	100.00%	\$4,415.80	Total ESTIMATED amount to be raised by taxes		\$6,237,211.44
Total Taxable Valuation as of October 1, 2015 \$189,208,919.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 1,512,392.38		
Current Year Average Residential Assessment \$138,600.00					Budget Appropriations, before Reserve for Uncollected Taxes 1,433,288.38		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$6,066,826.98		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$5,987,722.98		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) \$249,488.46		
	0.080		-100.00%		Total Amount to be Raised by Taxes \$6,237,211.44		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT 96.00%		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$150,494.64	\$170,384.46	13.22%	\$19,889.82	Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2015 5,913,943.18		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2015 6,050,029.32		
	\$110.88	\$0.00	-100.00%	(\$110.88)	% of Taxes Collected, CY 2015 97.75%		
Sheet UFB-1					Delinquent Taxes - December 31, 2015 \$180,789.19		

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	-14.38%	(\$84,000.00)	\$584,000.00	\$500,000.00	\$500,000.00							
08	Local Revenue	-9.16%	(\$428.68)	\$4,678.68	\$4,250.00	\$4,250.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$300,406.00	\$300,406.00	\$300,406.00							
08	Uniform Construction Code Fees	-100.00%	(\$9,868.00)	\$9,868.00	\$0.00	\$0.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-33.93%	(\$2,542.00)	\$7,492.00	\$4,950.00	\$4,950.00							
08	Additional Revenue Offset by Appropriations	-15.78%	(\$12,931.38)	\$81,931.38	\$69,000.00	\$69,000.00							
10	Public and Private Revenue	-28.96%	(\$3,582.13)	\$12,368.51	\$8,786.38	\$8,786.38							
08	Other Special Items	-16.93%	(\$96,827.06)	\$571,827.06	\$475,000.00	\$475,000.00							
15	Receipts from Delinquent Taxes	15.38%	\$20,000.00	\$130,000.00	\$150,000.00	\$150,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	13.22%	\$19,889.82	\$150,494.64	\$170,384.46	\$170,384.46							
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	-9.19%	(\$170,289.43)	\$1,853,066.27	\$1,682,776.84	\$1,682,776.84	\$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 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	Utility	Utility	Utility	Utility	Utility	Utility
20			6.17%	\$24,441.00	\$396,009.00	\$420,450.00	\$420,450.00								
21			-17.84%	(\$6,350.00)	\$35,600.00	\$29,250.00	\$29,250.00								
22			3.55%	\$700.00	\$19,700.00	\$20,400.00	\$20,400.00								
23			6.62%	\$12,517.00	\$189,155.00	\$201,672.00	\$201,672.00								
25			6.53%	\$11,050.00	\$169,330.00	\$180,380.00	\$180,380.00								
26			0.61%	\$800.00	\$131,000.00	\$131,800.00	\$131,800.00								
27			0.00%	\$0.00	\$28,550.00	\$28,550.00	\$28,550.00								
28			5.28%	\$1,150.00	\$21,800.00	\$22,950.00	\$22,950.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			-12.57%	(\$4,355.13)	\$34,641.51	\$30,286.38	\$30,286.38								
31			0.42%	\$500.00	\$118,800.00	\$119,300.00	\$119,300.00								
32			-19.70%	(\$2,000.00)	\$10,150.00	\$8,150.00	\$8,150.00								
35			0.00%	\$0.00	\$100.00	\$100.00	\$100.00								
36			-0.58%	(\$500.00)	\$85,500.00	\$85,000.00	\$85,000.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			-22.01%	(\$23,987.00)	\$108,987.00	\$85,000.00	\$85,000.00								
43			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44			2.92%	\$1,700.00	\$58,300.00	\$60,000.00	\$60,000.00								
45			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
46			-100.00%	(\$23,566.11)	\$23,566.11	\$0.00	\$0.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			-4.48%	(\$11,707.07)	\$261,195.53	\$249,488.46	\$249,488.46								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	0.00	0.00	-1.15%	(\$19,607.31)	\$1,702,384.15	\$1,682,776.84	\$1,682,776.84	\$0.00	\$0.00	\$0.00	\$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

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	262	\$5,646,200.00	2.98%	15A Public Schools	5	\$5,601,600.00	20.67%
2 Residential	970	\$134,830,000.00	71.22%	15B Other Schools	2	\$492,900.00	1.82%
3A/3B Farm	434	\$25,760,500.00	13.61%	15C Public Property	46	\$14,471,500.00	53.41%
4A Commercial	70	\$15,449,300.00	8.16%	15D Church and Charities	15	\$3,721,000.00	13.73%
4B Industrial	2	\$7,627,300.00	4.03%	15E Cemeteries & Graveyards	4	\$260,400.00	0.96%
4C Apartments		\$0.00	0.00%	15F Other Exempt	12	\$2,546,900.00	9.40%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,738	\$189,313,300.00	100.00%	Total	84	\$27,094,300.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
96.30%				14.31%			
Equalized Valuation, Taxable Properties							
\$196,587,019.73							
Total # of property tax appeals filed in 2015							
County Tax Board				0.00			
State Tax Court				1.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2015				\$0.00			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption	5	\$27,848.01	\$873,800.00	\$52,320.98
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	5	27,848.01	873,800.00	52,320.98

**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	0.00					
Supervisory Staff (Department Heads & Managers)	29.00	2.00	0.00					
Police Officers (Including Superior Officers)		0.00	0.00					
Fire Fighters (Including Superior Officers)		6.00	0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above		3.00	0.00					
Totals	29.00	16.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	1.00	\$11,127.12	\$11,127.12	2.00	\$10,732.68	\$21,465.36
Parent & Child	1.00	\$19,917.60	\$19,917.60	1.00	\$18,138.12	\$18,138.12
Employee & Spouse (or Partner)	1.00	\$22,254.24	\$22,254.24	1.00	\$21,465.24	\$21,465.24
Family	1.00	\$31,044.72	\$31,044.72	1.00	\$28,870.92	\$28,870.92
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	4.00		\$84,343.68	5.00		\$89,939.64
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$11,127.12	\$11,127.12	1	\$10,732.68	\$10,732.68
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$11,127.12	1.00		\$10,732.68
<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	5.00		\$95,470.80	6.00		\$100,672.32

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
Brenda Closser	2030.00	\$13,000.00		X	
Karen Serfrit	1099.00	\$13,000.00		X	
Cheryl Tramonatana	431.50	\$9,553.41		X	
Ronald Shinn	361.00	\$7,274.15		X	
Bruce Murphy	91.50	\$1,262.70			
Totals	4013.00	\$44,090.26			
Total Funds Reserved as of end of 2015		\$16,758.47			
Total Funds Appropriated in 2016		\$1,000.00			

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

			Current Year	2017	2018	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				
<u>Municipal Purposes</u>						
Debt Authorized	\$0.00	\$0.00				
Notes Outstanding	\$0.00	\$0.00				
Bonds Outstanding	\$0.00	\$0.00				
Loans and Other Debt	\$30,000.00	\$30,000.00				
Total (Current Year)	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)						
Per Capita Gross Debt	#DIV/0!					
Per Capita Net Debt	#DIV/0!					
3 Yr. Average Property Valuation						
Net Debt as % of 3 Year Avg Property Valuation	#DIV/0!					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$0.00	\$0.00	\$0.00	\$0.00
Total Principal			\$0.00	\$0.00	\$0.00	\$0.00
Total Interest			\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			0.00%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
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						

USER FRIENDLY BUDGET SECTION - Notes

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