



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
Timothy		Fisher	12/31/2016	clerk@stillwatertwp.com

Chief Administrative Officer

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Chief Financial Officer

Dana		Mooney		cfo@stillwatertwp.com
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Municipal Clerk

Lynda		Knott		clerk@stillwatertwp.com
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Registered Municipal Accountant

Valerie		Dolan		vdolan@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles		Gross	12/31/2016	clerk@stillwatertwp.com
Lisa		Chammings	12/31/2017	clerk@stillwatertwp.com
George		Scott	12/31/2018	clerk@stillwatertwp.com
Bill		Morrison	12/31/2018	clerk@stillwatertwp.com

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	7.56%	\$49,130.00	\$650,000.00	\$699,130.00	\$699,130.00							
08	Local Revenue	-25.70%	(\$54,207.13)	\$210,907.13	\$156,700.00	\$156,700.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$342,003.00	\$342,003.00	\$342,003.00							
08	Uniform Construction Code Fees	-23.67%	(\$15,502.00)	\$65,502.00	\$50,000.00	\$50,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	348.29%	\$66,240.17	\$19,018.88	\$85,259.05	\$85,259.05							
08	Other Special Items	#DIV/0!	\$35,252.52	\$0.00	\$35,252.52	\$35,252.52							
15	Receipts from Delinquent Taxes	-11.33%	(\$31,949.41)	\$281,949.41	\$250,000.00	\$250,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-16.44%	(\$395,670.71)	\$2,406,452.23	\$2,010,781.52	\$2,010,781.52							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
54	Open Space Levy Tax	-2.66%	(\$332.16)	\$12,482.16	\$12,150.00	\$0.00	\$12,150.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00	\$0.00							
	Total	-8.70%	(\$347,038.72)	\$3,988,314.81	\$3,641,276.09	\$3,629,126.09	\$12,150.00	\$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 Year)	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	1.85	11.00	3.18%	\$13,975.50	\$439,578.00	\$453,553.50									
21	Land-Use Administration	0.11	2.00	1.46%	\$939.00	\$64,341.00	\$65,280.00									
22	Uniform Construction Code	0.00	4.00	3.13%	\$1,122.00	\$35,819.00	\$36,941.00									
23	Insurance	0.00	0.00	2.13%	\$8,493.00	\$399,489.00	\$407,982.00									
25	Public Safety	0.00	2.00	-24.58%	(\$32,916.83)	\$133,938.88	\$101,022.05		\$97,133.00	\$3,889.05						
26	Public Works	6.00	5.00	15.74%	\$111,351.00	\$707,612.00	\$818,963.00									
27	Health and Human Services	0.04	1.00	213.27%	\$42,678.00	\$20,011.00	\$62,689.00		\$23,319.00	\$39,370.00						
28	Parks and Recreation	0.00	1.00	23.61%	\$4,987.00	\$21,123.00	\$26,110.00									
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
30	Unclassified	0.00	0.00	17.53%	\$25,138.00	\$143,362.00	\$168,500.00		\$167,000.00	\$1,500.00						
31	Utilities and Bulk Purchases	0.00	0.00	-7.14%	(\$6,710.00)	\$94,010.00	\$87,300.00		\$87,300.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
35	Contingency	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures	0.00	0.00	-5.19%	(\$8,463.00)	\$163,033.00	\$154,570.00		\$154,570.00							
37	Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	0.00	0.00	2.00%	\$775.00	\$38,760.00	\$39,535.00		\$39,535.00							
44	Capital	0.00	0.00	0.66%	\$500.00	\$76,000.00	\$76,500.00		\$36,000.00	\$40,500.00						
45	Debt	0.00	0.00	13.19%	\$33,233.04	\$251,947.50	\$285,180.54		\$285,180.54							
46	Deferred Charges	0.00	0.00	0.00%	\$0.00	\$45,000.00	\$45,000.00		\$45,000.00							
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	-1.23%	(\$10,000.00)	\$810,000.00	\$800,000.00		\$800,000.00							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
	Total	8.00	26.00	5.37%	\$185,101.71	\$3,444,024.38	\$3,629,126.09		\$3,543,867.04	\$85,259.05	\$0.00	\$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, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	317	\$7,421,600.00	1.84%
2 Residential	1,681	\$343,742,100.00	85.01%
3A/3B Farm	396	\$39,145,800.00	9.68%
4A Commercial	44	\$13,730,500.00	3.40%
4B Industrial	1	\$324,700.00	0.08%
4C Apartments	0		0.00%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	0		0.00%
Total	2,439	\$404,364,700.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$5,280,000.00	7.76%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	258	\$45,503,500.00	66.88%
15D Church and Charities	16	\$7,687,300.00	11.30%
15E Cemeteries & Graveyards	1	\$145,000.00	0.21%
15F Other Exempt	24	\$9,417,400.00	13.84%
Total	300	\$68,033,200.00	100.00%

Average Ratio (%), Assessed to True Value	92.67%
Equalized Valuation, Taxable Properties	\$436,349,088.16

Total # of property tax appeals filed in 2015	County Tax Board	23.00
	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		0.00

Amount paid out by municipality for tax appeals in 2015	\$21,770.27
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Percentage of Exempt vs.
Non-Exempt Properties 16.82%

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 2015 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	5.00	21,680.71	\$20,140.00	\$0.00	\$0.00	\$0.00	\$1,540.71
Supervisory Staff (Department Heads & Managers)	2.00	4.00	276,427.96	\$221,516.00	\$0.00	\$22,079.79	\$15,886.20	\$16,945.97
Police Officers (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	6.00	0.00	424,037.67	\$244,441.98	\$62,600.00	\$30,015.52	\$68,280.36	\$18,699.81
All Other Non-Union Employees not listed above	0.00	17.00	164,220.68	\$146,134.37	\$0.00	\$6,907.03	\$0.00	\$11,179.28
Totals	8.00	26.00	886,367.02	\$632,232.35	\$62,600.00	\$59,002.34	\$84,166.56	\$48,365.77

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	5.00	\$11,191.34	\$55,956.70	4.00	\$10,732.68	\$42,930.72
Parent & Child	2.00	\$20,109.24	\$40,218.48	2.00	\$18,280.56	\$36,561.12
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Family	0.00		\$0.00	1.00	\$28,870.92	\$28,870.92
Employee Cost Sharing Contribution (enter as negative -)			(\$12,008.64)			(\$12,490.80)
Subtotal	7.00		\$84,166.54	7.00		\$95,871.96
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$6,388.56	\$19,165.68	3	\$6,092.12	\$18,276.36
Parent & Child	1	\$20,134.56	\$20,134.56	1	\$19,089.84	\$19,089.84
Employee & Spouse (or Partner)	3	\$25,255.40	\$75,766.20	3	\$26,513.16	\$79,539.48
Family	1	\$25,244.52	\$25,244.52	1	\$24,108.00	\$24,108.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	8.00		\$140,310.96	8.00		\$141,013.68
GRAND TOTAL	15.00		\$224,477.50	15.00		\$236,885.64

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt	\$317,952.04	\$317,952.04	\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$265,000.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$11,580.54			
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal	\$8,600.00	\$8,600.00	\$8,600.00	\$34,400.00
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$285,180.54	\$8,600.00	\$8,600.00	\$34,400.00
0			\$0.00					
Municipal Purposes				Total Principal	\$273,600.00	\$8,600.00	\$8,600.00	\$34,400.00
Debt Authorized	\$285,000.00		\$285,000.00	Total Interest	\$11,580.54	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$1,528,000.00		\$1,528,000.00	% of Total Current Year Budget	7.86%			
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$2,130,952.04	\$317,952.04	\$1,813,000.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	4,099			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$519.87			Rating				
Per Capita Net Debt	\$442.30			Year of Last Rating				
3 Yr. Average Property Valuation		\$448,484,136.33						
Net Debt as % of 3 Year Avg Property Valuation		0.40%		Mark "X" if Municipality has no bond rating		X		

