



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
John	A.	Morgan	12/31/2019	andover@tellurian.net

Chief Administrative Officer

John	A.	Morgan		andover@tellurian.net
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Chief Financial Officer

Michelle		LaStarza		lastarzam@wantagetwp-nj.org
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Municipal Clerk

Beth	C.	Brothman		andover@tellurian.net
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Registered Municipal Accountant

Thomas	M.	Ferry		tomcparma@verizon.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Mel		Dennison	12/31/2018	andover@tellurian.net
Robert		Smith	12/31/2018	andover@tellurian.net
John		Hoag	12/31/2020	andover@tellurian.net
Lynn		Delfing	12/31/2020	andover@tellurian.net
Michael		Figueiredo	12/31/2019	andover@tellurian.net
Peter		Pearson	12/31/2019	andover@tellurian.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.466	\$317,883.00	16.02%	\$1,098.36
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$6,807.00	0.34%	\$23.57
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District	1.883	\$1,281,839.00	64.60%	\$4,438.23
County Purposes	0.521	\$354,482.44	17.86%	\$1,228.00
County Library	0.033	\$21,859.32	1.10%	\$77.78
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$1,552.71	0.08%	\$7.07
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	2.916	\$1,984,423.47	100.00%	\$6,873.01

Total Taxable Valuation as of October 1, 2017 \$68,032.20
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$235,700.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.466	0.495	6.22%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$317,883.00	\$336,860.00	5.97%	\$18,977.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,098.36	\$1,166.72	6.22%	\$68.35

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$336,860.00
Municipal Library		
Municipal Open Space	ACTUAL	\$20,410.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$1,294,657.00
County Purposes	ESTIMATED	\$354,482.00
County Library	ESTIMATED	\$21,859.00
County Board of Health	ESTIMATED	\$0.00
County Open Space	ESTIMATED	\$1,553.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$2,029,821.00

Revenue Anticipated, Excluding Tax Levy	359,639.00
Budget Appropriations, before Reserve for Uncollected Taxes	565,576.00
Total Non-Municipal Tax Levy	\$1,692,961.00
Amount to be Raised by Taxes - Before RUT	\$1,898,898.00
Reserve for Uncollected Taxes (RUT)	\$130,923.49
Total Amount to be Raised by Taxes	\$2,029,821.49

% of Tax Collections used to Calculate RUT 93.55%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	1,858,960.98
Total Tax Levy, CY 2017	1,986,541.78
% of Taxes Collected, CY 2017	93.58%
Delinquent Taxes - December 31, 2017	\$104,611.87

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	-4.34%	(\$4,972.00)	\$114,626.00	\$109,654.00	\$62,500.00	\$20,410.00	\$26,744.00					
08	Local Revenue	-0.37%	(\$387.17)	\$103,477.17	\$103,090.00	\$2,090.00		\$101,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$127,232.00	\$127,232.00	\$127,232.00							
08	Uniform Construction Code Fees	-7.69%	(\$583.00)	\$7,583.00	\$7,000.00	\$7,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	0.06%	\$10.00	\$16,412.00	\$16,422.00	\$16,422.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	783.58%	\$54,890.00	\$7,005.00	\$61,895.00	\$61,895.00							
08	Other Special Items	-87.61%	(\$10,601.83)	\$12,101.83	\$1,500.00	\$1,500.00							
15	Receipts from Delinquent Taxes	19.41%	\$13,165.72	\$67,834.28	\$81,000.00	\$81,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	23.42%	\$63,913.57	\$272,946.43	\$336,860.00	\$336,860.00							
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	15.83%	\$115,435.29	\$729,217.71	\$844,653.00	\$696,499.00	\$20,410.00	\$127,744.00	\$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	Water Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	1.00	11.00	-3.18%	(\$4,404.00)	\$138,355.00	\$133,951.00	\$129,529.00	\$0.00	\$0.00	\$4,422.00				
21	Land-Use Administration		1.00	1.15%	\$134.00	\$11,669.00	\$11,803.00	\$11,803.00	\$0.00	\$0.00	\$0.00				
22	Uniform Construction Code		4.00	-23.53%	(\$4,402.00)	\$18,709.00	\$14,307.00	\$14,307.00	\$0.00	\$0.00	\$0.00				
23	Insurance			0.34%	\$141.00	\$41,398.00	\$41,539.00	\$41,539.00	\$0.00	\$0.00	\$0.00				
25	Public Safety		4.00	-0.14%	(\$56.00)	\$39,732.00	\$39,676.00	\$39,676.00	\$0.00	\$0.00	\$0.00				
26	Public Works		8.00	-0.79%	(\$681.00)	\$86,213.00	\$85,532.00	\$14,850.00	\$0.00	\$0.00	\$70,682.00				
27	Health and Human Services		6.00	-14.89%	(\$567.00)	\$3,808.00	\$3,241.00	\$3,241.00	\$0.00	\$0.00	\$0.00				
28	Parks and Recreation		1.00	-2.08%	(\$328.00)	\$15,763.00	\$15,435.00	\$15,435.00	\$0.00	\$0.00	\$0.00				
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
31	Utilities and Bulk Purchases			-17.91%	(\$6,000.00)	\$33,500.00	\$27,500.00	\$20,500.00	\$0.00	\$0.00	\$7,000.00				
32	Landfill / Solid Waste Disposal			-6.65%	(\$1,810.00)	\$27,205.00	\$25,395.00	\$18,500.00	\$6,895.00	\$0.00	\$0.00				
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
36	Statutory Expenditures			-12.37%	(\$3,508.00)	\$28,370.00	\$24,862.00	\$23,607.00	\$0.00	\$0.00	\$1,255.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
42	Shared Services		2.00	14.43%	\$13,595.00	\$94,185.00	\$107,780.00	\$107,780.00	\$0.00	\$0.00	\$0.00				
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
44	Capital			30.97%	\$24,000.00	\$77,500.00	\$101,500.00	\$71,500.00	\$0.00	\$0.00	\$30,000.00				
45	Debt			6.26%	\$2,829.00	\$45,220.00	\$48,049.00	\$27,639.00	\$0.00	\$20,410.00	\$0.00				
46	Deferred Charges			-2.95%	(\$916.00)	\$31,076.00	\$30,160.00	\$15,775.00	\$0.00	\$0.00	\$14,385.00				
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
50	Reserve for Uncollected Taxes			61.94%	\$50,078.00	\$80,845.00	\$130,923.00	\$130,923.00	\$0.00	\$0.00	\$0.00				
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
	Total	1.00	37.00	8.80%	\$68,105.00	\$773,548.00	\$841,653.00	\$686,604.00	\$6,895.00	\$20,410.00	\$127,744.00	\$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
				None			

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	38	\$1,472,000.00	2.16%
2 Residential	184	\$43,729,000.00	64.28%
3A/3B Farm	6	\$487,700.00	0.72%
4A Commercial	57	\$20,401,400.00	29.99%
4B Industrial	1	\$256,000.00	0.38%
4C Apartments	4	\$1,686,100.00	2.48%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	290	\$68,032,200.00	100.00%

Average Ratio (%), Assessed to True Value	101.97%
Equalized Valuation, Taxable Properties	\$66,717,858.19

Total # of property tax appeals filed in 2017	County Tax Board	5.00
	State Tax Court	
Number of 2017 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2017	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools			0.00%
15B Other Schools			0.00%
15C Public Property	37	\$5,140,500.00	56.47%
15D Church and Charities	4	\$3,225,200.00	35.43%
15E Cemeteries & Graveyards	1	\$64,800.00	0.71%
15F Other Exempt	6	\$672,900.00	7.39%

Total	48	\$9,103,400.00	100.00%
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Percentage of Exempt vs.
Non-Exempt Properties 13.38%

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	None			
I Dwelling Exemption	None			
J Dwelling Abatement	None			
K New Dwelling/Conversion Exemption	None			
L New Dwelling/Conversion Abatement	None			
N Multiple Dwelling Exemption	None			
O Multiple Dwelling Abatement	None			
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		
None																					
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total						
		0.00	0.00	0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - GRAND TOTAL	
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		7.00	19,940.18	\$18,429.00				\$1,511.18
Supervisory Staff (Department Heads & Managers)	1.00	2.00	64,617.04	\$59,720.00				\$4,897.04
Police Officers (Including Superior Officers)			0.00					\$0.00
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above			0.00					\$0.00
All Other Non-Union Employees not listed above		19.00	72,286.26	\$66,808.00				\$5,478.26
Totals	1.00	28.00	156,843.47	\$144,957.00	\$0.00	\$0.00	\$0.00	\$11,886.47

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	None		#VALUE!			\$0.00
Parent & Child	None		#VALUE!			\$0.00
Employee & Spouse (or Partner)	None		#VALUE!			\$0.00
Family	None		#VALUE!			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		#VALUE!	0.00		\$0.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	None		#VALUE!			\$0.00
Parent & Child	None		#VALUE!			\$0.00
Employee & Spouse (or Partner)	None		#VALUE!			\$0.00
Family	None		#VALUE!			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		#VALUE!	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	None		#VALUE!			\$0.00
Parent & Child	None		#VALUE!			\$0.00
Employee & Spouse (or Partner)	None		#VALUE!			\$0.00
Family	None		#VALUE!			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		#VALUE!	0.00		\$0.00
GRAND TOTAL	0.00		#VALUE!	0.00		\$0.00

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
None					
Totals	0.00	\$0.00			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

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						
Regional School Debt	\$7,965,000.00	\$7,965,000.00	\$0.00						
Utility Fund Debt									
Water			\$0.00						
0			\$0.00						
0			\$0.00						
0			\$0.00						
0			\$0.00						
0			\$0.00						
Municipal Purposes									
Debt Authorized	\$31,550.27		\$31,550.27						
Notes Outstanding	\$280,000.00		\$280,000.00						
Bonds Outstanding			\$0.00						
Loans and Other Debt			\$0.00						
Total (Current Year)	\$8,276,550.27	\$7,965,000.00	\$311,550.27						
Population (2010 census)	<u>658</u>								
Per Capita Gross Debt	<u>\$12,578.34</u>								
Per Capita Net Debt	<u>\$473.48</u>								
3 Yr. Average Property Valuation		<u>\$67,471,733.67</u>							
Net Debt as % of 3 Year Avg Property Valuation		<u>0.46%</u>							
Utility Fund - Principal									
Utility Fund - Interest									
Bond Anticipation Notes - Principal				\$40,000.00					
Bond Anticipation Notes - Interest				\$5,039.00					
Bonds - Principal									
Bonds - Interest									
Loans & Other Debt - Principal									
Loans & Other Debt - Interest									
Total				\$45,039.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Principal				\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Interest				\$5,039.00	\$0.00	\$0.00	\$0.00	\$0.00	
% of Total Current Year Budget				5.35%					
Description	Debt Not Listed Above								
Total Guarantees - Governmental	None								
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	X								

