



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
Nick		Kappatos	12/31/18	nkappatos@runnemedenj.org

Chief Administrative Officer

Robert		Law (Acting)		Rlaw@runnemedenj.org
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Chief Financial Officer

Robert		Law (Acting)		Rlaw@runnemedenj.org
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Municipal Clerk

Joyce		Pinto		Jpinto@runnemedenj.org
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Registered Municipal Accountant

Michael	D	Cesaro		mcesaro@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Patricia		Tartaglia-Passio	12/31/17	ppassio@runnemedenj.org
Robert		Farrell	12/31/19	rfarrell@runnemedenj.org
Eleanor	M	Kelly	12/31/18	ekelly@runnemedenj.org
Craig		Laubenstein	12/31/18	claubenstein@runnemedenj.org
John		Ranieri	12/31/17	jraniem@runnemedenj.org
Michael	J	Root	12/31/19	mroot@runnemedenj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	0.979	\$4,947,861.52	25.87%	\$1,443.30
Municipal Library	0.033	\$167,890.37	0.88%	\$48.65
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.380	\$6,966,831.00	36.43%	\$2,034.48
Regional School District	0.559	\$2,826,146.00	14.78%	\$824.11
County Purposes	0.816	\$4,116,567.07	21.52%	\$1,203.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.021	\$101,067.51	0.53%	\$30.96
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.788	\$19,126,363.47	100.00%	\$5,584.51

Total Taxable Valuation as of October 1, 2016 \$504,103,965.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$147,426.40

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.979	1.002	2.35%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,947,861.52	\$5,049,457.34	2.05%	\$101,595.82

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,443.30	\$1,477.21	2.35%	\$33.91

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated
Municipal Purpose Tax	ACTUAL
Municipal Library	ACTUAL
Municipal Open Space	
Fire Districts (total levies)	
Other Special Districts (total levies)	
Local School District	ESTIMATED
Regional School District	ESTIMATED
County Purposes	ESTIMATED
County Library	
County Board of Health	
County Open Space	ESTIMATED
Other County Levies (total)	
Total ESTIMATED amount to be raised by taxes	

Revenue Anticipated, Excluding Tax Levy
 Budget Appropriations, before Reserve for Uncollected Taxes
 Total Non-Municipal Tax Levy
 Amount to be Raised by Taxes - Before RUT
 Reserve for Uncollected Taxes (RUT)
 Total Amount to be Raised by Taxes

% of Tax Collections used to Calculate RUT

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016
 Total Tax Levy, CY 2016
 % of Taxes Collected, CY 2016

Delinquent Taxes - December 31, 2016

	<u>Tax Levy</u>
	\$5,049,457.34
	\$168,475.15
	\$7,245,504.24
	\$2,939,191.84
	\$4,281,229.75
	\$105,110.21
	\$19,788,968.53
	3,022,067.51
	7,765,045.87
	\$14,571,036.04
	\$19,314,014.40
	\$474,954.13
	\$19,788,968.53
	97.60%
	18,796,805.98
	19,135,785.31
	98.23%
	\$356,798.23

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	27.53%	\$185,000.00	\$672,085.00	\$857,085.00	\$759,085.00		\$98,000.00					
08	Local Revenue	-5.52%	(\$65,155.96)	\$1,180,974.85	\$1,115,818.89	\$350,818.89		\$765,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$887,179.00	\$887,179.00	\$887,179.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-0.22%	(\$425.04)	\$189,636.04	\$189,211.00	\$189,211.00							
08	Additional Revenue Offset by Appropriations	-8.98%	(\$4,738.41)	\$52,738.41	\$48,000.00	\$48,000.00							
10	Public and Private Revenue	-90.40%	(\$92,005.18)	\$101,778.80	\$9,773.62	\$9,773.62							
08	Other Special Items	0.03%	\$142.81	\$502,857.19	\$503,000.00	\$503,000.00							
15	Receipts from Delinquent Taxes	-42.30%	(\$201,588.11)	\$476,588.11	\$275,000.00	\$275,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-3.98%	(\$209,086.77)	\$5,258,544.11	\$5,049,457.34	\$5,049,457.34							
07	Minimum Library Tax	#DIV/0!	\$168,475.15		\$168,475.15	\$168,475.15							
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	-2.35%	(\$219,381.51)	\$9,322,381.51	\$9,103,000.00	\$8,240,000.00	\$0.00	\$863,000.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	7.00	12.00	1.33%	\$9,625.74	\$722,074.26	\$731,700.00	\$731,700.00								
21	Land-Use Administration	0.00	0.00	370.00%	\$18,500.00	\$5,000.00	\$23,500.00	\$23,500.00								
22	Uniform Construction Code	1.00	6.00	149.01%	\$37,700.00	\$25,300.00	\$63,000.00	\$63,000.00								
23	Insurance	0.00	0.00	8.24%	\$107,750.00	\$1,307,250.00	\$1,415,000.00	\$1,303,500.00		\$111,500.00						
25	Public Safety	18.00	45.00	-0.16%	(\$3,386.87)	\$2,141,052.99	\$2,137,666.12	\$2,136,200.00	\$1,466.12							
26	Public Works	7.00	4.00	-7.26%	(\$103,105.69)	\$1,420,402.24	\$1,317,296.55	\$865,000.00	\$8,307.50	\$443,989.05						
27	Health and Human Services	0.00	0.00	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
28	Parks and Recreation	0.00	9.00	20.80%	\$10,194.31	\$49,005.69	\$59,200.00	\$59,200.00								
29	Education (including Library)	1.00	6.00	0.35%	\$584.78	\$167,890.37	\$168,475.15	\$168,475.15								
30	Unclassified	0.00	0.00	0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
31	Utilities and Bulk Purchases	0.00	0.00	9.65%	\$25,925.84	\$268,574.16	\$294,500.00	\$294,500.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	12.15%	\$26,000.00	\$214,000.00	\$240,000.00	\$240,000.00								
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00	0.00	-1.78%	(\$12,381.00)	\$694,428.00	\$682,047.00	\$656,547.00		\$25,500.00						
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	0.00%	\$0.00	\$189,211.00	\$189,211.00	\$189,211.00								
43	Court and Public Defender	1.00	5.00	18.03%	\$17,339.16	\$96,160.84	\$113,500.00	\$113,500.00								
44	Capital	0.00	0.00	0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
45	Debt	0.00	0.00	-27.31%	(\$349,022.48)	\$1,277,972.53	\$928,950.05	\$646,939.10		\$282,010.95						
46	Deferred Charges	0.00	0.00	770.83%	\$185,000.00	\$24,000.00	\$209,000.00	\$209,000.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	0.11%	\$536.43	\$474,417.70	\$474,954.13	\$474,954.13								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	35.00	87.00	-0.31%	(\$28,739.78)	\$9,131,739.78	\$9,103,000.00	\$8,230,226.38	\$9,773.62	\$0.00	\$863,000.00	\$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, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)		
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value
1 Vacant Land	82	\$3,765,000.00	0.75%	15A Public Schools	6	\$41,297,180.00
2 Residential	2,583	\$380,802,400.00	75.54%	15B Other Schools	0	\$0.00
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	50	\$18,874,250.00
4A Commercial	154	\$75,358,500.00	14.95%	15D Church and Charities	9	\$9,557,470.00
4B Industrial	13	\$16,397,100.00	3.25%	15E Cemeteries & Graveyards	0	\$0.00
4C Apartments	16	\$26,719,000.00	5.30%	15F Other Exempt	41	\$5,910,300.00
5A/5B Railroad	0	\$0.00	0.00%			
6A/6B Business Personal Property	1	\$1,061,965.00	0.21%			
Total	2,849	\$504,103,965.00	100.00%	Total	106	\$75,639,200.00
Average Ratio (%), Assessed to True Value			99.90%	Percentage of Exempt vs. Non-Exempt Properties		
Equalized Valuation, Taxable Properties			\$504,608,573.57	15.00%		
Total # of property tax appeals filed in 2016		County Tax Board	5.00			
		State Tax Court	5.00			
Number of 2016 County Tax Board decisions appealed to Tax Court			0.00			
Number of pending property tax appeals in State Tax Court			3.00			
Amount paid out by municipality for tax appeals in 2016			\$0.00			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatelements					
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2016 Total Tax Rate	
G Commercial/Industrial Exemption	0	\$0.00	\$0.00	\$0.00	
I Dwelling Exemption	0	\$0.00	\$0.00	\$0.00	
J Dwelling Abatement	0	\$0.00	\$0.00	\$0.00	
K New Dwelling/Conversion Exemption	0	\$0.00	\$0.00	\$0.00	
L New Dwelling/Conversion Abatement	0	\$0.00	\$0.00	\$0.00	
N Multiple Dwelling Exemption	0	\$0.00	\$0.00	\$0.00	
O Multiple Dwelling Abatement	0	\$0.00	\$0.00	\$0.00	
Total 5 Yr Exemptions/Abatelements	0	0.00	0.00	0.00	

ie)
% of Total
54.60%
0.00%
24.95%
12.64%
0.00%
7.81%

100.00%

**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	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Runsen Senior House (NJHMFA)	Aff. Housing	\$2,875.00	\$220,000.00	\$8,333.60															
			land only																
Bestwork Industries for the Blind	Comm./Indust.	\$5,000.00	\$1,003,600.00	\$38,016.37															
Total Long Term Exemptions - Column Total		7,875.00	1,223,600.00	46,349.97	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		\$7,875.00	\$1,223,600.00	\$46,349.97

**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
Governing Body	0.00	7.00	55,539.60	\$41,600.00	\$8,670.00	\$1,248.00	\$0.00
Supervisory Staff (Department Heads & Managers)	7.00	2.00	801,002.06	\$580,022.05	\$31,220.06	\$91,127.35	\$57,214.20
Police Officers (Including Superior Officers)	14.00	3.00	1,975,657.52	\$1,147,721.02	\$336,600.56	\$289,995.42	\$183,858.84
Fire Fighters (Including Superior Officers)	2.00	0.00	196,121.28	\$114,541.02	\$17,681.84	\$29,780.67	\$23,539.92
All Other Union Employees not listed above	10.00	0.00	648,581.85	\$369,451.10	\$36,214.25	\$44,334.13	\$166,129.14
All Other Non-Union Employees not listed above	2.00	75.00	842,851.84	\$675,719.67	\$39,438.07	\$34,697.84	\$35,783.64
Totals	35.00	87.00	4,519,754.15	\$2,929,054.86	\$469,824.78	\$491,183.41	\$466,525.74

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.

Employment
Taxes and
Other Benefits

\$4,021.60

\$41,418.40

\$17,481.68

\$10,577.83

\$32,453.23

\$57,212.62

\$163,165.36

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	9.00	\$10,800.00	\$97,200.00	10.00	\$10,836.00	\$108,360.00
Parent & Child	4.00	\$15,600.00	\$62,400.00	6.00	\$15,648.00	\$93,888.00
Employee & Spouse (or Partner)	8.00	\$23,388.00	\$187,104.00	6.00	\$23,460.00	\$140,760.00
Family	12.00	\$27,372.00	\$328,464.00	14.00	\$27,456.00	\$384,384.00
Employee Cost Sharing Contribution (enter as negative -)			(\$108,000.00)			(\$104,700.00)
Subtotal	33.00		\$567,168.00	36.00		\$622,692.00
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	6	\$9,560.00	\$57,360.00	6	\$10,836.00	\$65,016.00
Parent & Child	2	\$15,600.00	\$31,200.00	1	\$15,648.00	\$15,648.00
Employee & Spouse (or Partner)	8	\$18,813.00	\$150,504.00	9	\$23,460.00	\$211,140.00
Family	3	\$27,372.00	\$82,116.00	4	\$27,456.00	\$109,824.00
Employee Cost Sharing Contribution (enter as negative -)			(\$7,000.00)			(\$8,000.00)
Subtotal	19.00		\$314,180.00	20.00		\$393,628.00
GRAND TOTAL	52.00		\$881,348.00	56.00		\$1,016,320.00

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)?

NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

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
GWU - Government Workers Union - Clerical Employees	139.64	\$17,688.37	x	x	
IAMAW District 1 - Public Works Employees	31.06	\$4,784.84	x	x	
IAFF Local 3249 - Firefighter/EMT's	100.75	\$24,246.16	x	x	
FOP Lodge 56 - Police Officers	456.88	\$142,296.05	x	x	
Management/Other	345.88	\$133,718.11		x	
Totals	1074.21	\$322,733.53			
Total Funds Reserved as of end of 2016		\$0.00			
Total Funds Appropriated in 2017		\$0.00			

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

	Gross Debt	Deductions	Net Debt	Current Year			
				Budget	2018 Budget	2019 Budget	
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$211,205.95	\$224,496.19	\$209,182.60
Regional School Debt	\$834,866.34	\$834,866.34	\$0.00	Utility Fund - Interest	\$54,220.00	\$48,610.00	\$42,395.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00		
Sewer	\$3,607,001.66	\$3,607,001.66	\$0.00	Bond Anticipation Notes - Interest	\$30,785.00		
0			\$0.00	Bonds - Principal	\$453,000.00	\$458,000.00	\$275,000.00
0			\$0.00	Bonds - Interest	\$148,647.50	\$134,417.50	\$120,087.50
0			\$0.00	Loans & Other Debt - Principal	\$22,057.74	\$22,501.10	\$22,953.37
0			\$0.00	Loans & Other Debt - Interest	\$9,033.86	\$8,590.50	\$8,138.22
0			\$0.00	Total	\$928,950.05	\$896,615.29	\$677,756.69
Municipal Purposes				Total Principal	\$686,263.69	\$704,997.29	\$507,135.97
Debt Authorized	\$750.00	\$0.00	\$750.00	Total Interest	\$242,686.36	\$191,618.00	\$170,620.72
Notes Outstanding	\$1,320,500.00	\$99,785.50	\$1,220,714.50	% of Total Current Year Budget	10.20%		
Bonds Outstanding	\$5,251,000.00	\$0.00	\$5,251,000.00	Description	Debt Not Listed Above		
Loans and Other Debt	\$457,179.83	\$0.00	\$457,179.83	Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00
Total (Current Year)	\$11,471,297.83	\$4,541,653.50	\$6,929,644.33	Total Guarantees - Other	\$0.00	\$0.00	\$0.00
Population (2010 census)	8,468			Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00
Per Capita Gross Debt	\$1,354.66			Total Other	\$0.00	\$0.00	\$0.00
Per Capita Net Debt	\$818.33			Bond Rating	Moody's	Standard & Poors	Fitch
3 Yr. Average Property Valuation		\$507,030,078.67		Rating	A1	-	-
Net Debt as % of 3 Year Avg Property Valuation		1.37%		Year of Last Rating	2015	-	-
				Mark "X" if Municipality has no bond rating		-	

All Additional Future Years' Budgets
\$1,027,788.92
\$176,887.50
\$4,065,000.00
\$828,887.50
\$389,667.61
\$61,160.51
\$6,549,392.04
\$5,482,456.53
\$1,066,935.51
\$0.00
\$0.00
\$0.00
\$0.00

