



State of New Jersey Local Government Services

Year: **2016** Municipal User Friendly Budget

MUNICIPALITY: 0243 Old Tappan Borough - County of Bergen

Adopted

Municode: 0243

Filename: 0243_fba_2016.xlsm

Website: oldtappan.net

Phone Number:

201-664-1849

Mailing Address:

227 Old Tappan Road

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

Municipality:

Old Tappan

State:

NJ

Zip:

07675

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John	M.	Kramer	12/31/2019	mayor@oldtappan.net

Chief Administrative Officer

Patrick		O'Brien		pobrien@oldtappan.net
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Chief Financial Officer

Rebecca		Overgaard		rovergaard@oldtappan.net
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Municipal Clerk

Jean		Donch		jdonch@oldtappan.net
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Registered Municipal Accountant

Jeffrey		Bliss		jbliss@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald		Binaghi	12/31/2017	binaghi@oldtappan.net
Guy		Carnazza	12/31/2018	carnazza@oldtappan.net
Victor		Cioce	12/31/2016	cioce@oldtappan.net
Anna		Haverilla	12/31/2018	haverilla@oldtappan.net
Thomas		Gallagher	12/31/2017	gallagher@oldtappan.net
Matthew		Nalbandian	12/31/2016	nalbandian@oldtappan.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2016 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.295	\$5,095,115.00	15.37%	\$2,429.79	Municipal Purpose Tax	ACTUAL	\$5,309,369.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library	ACTUAL	\$0.00
Municipal Open Space	0.010	\$172,563.00	0.52%	\$82.37	Municipal Open Space	ACTUAL	\$173,147.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	0.805	\$13,895,990.00	41.91%	\$6,630.45	Local School District	ESTIMATED	\$14,451,829.60
Regional School District	0.570	\$9,832,838.00	29.66%	\$4,694.86	Regional School District	ESTIMATED	\$10,226,151.52
County Purposes	0.239	\$4,114,214.07	12.41%	\$1,968.55	County Purposes	ESTIMATED	\$4,278,782.63
County Library	0.000	\$0.00	0.00%	\$0.00	County Library	ACTUAL	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health	ACTUAL	\$0.00
County Open Space	0.003	\$43,347.73	0.13%	\$24.71	County Open Space	ESTIMATED	\$45,081.64
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ACTUAL	\$0.00
Total (Calendar Year 2015 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2015					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					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 2015		
					Total Tax Levy, CY 2015		
					% of Taxes Collected, CY 2015		
					Delinquent Taxes - December 31, 2015		

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	-3.76%	(\$35,000.00)	\$930,000.00	\$895,000.00	\$800,000.00		\$95,000.00					
08	Local Revenue	-1.91%	(\$36,615.00)	\$1,916,672.00	\$1,880,057.00	\$765,200.00		\$1,114,857.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,502,526.00	\$1,502,526.00	\$1,502,526.00							
08	Uniform Construction Code Fees	-14.66%	(\$25,764.00)	\$175,764.00	\$150,000.00	\$150,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	37.85%	\$35,698.00	\$94,302.00	\$130,000.00	\$130,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-51.49%	(\$37,726.00)	\$73,267.00	\$35,541.00	\$35,541.00							
08	Other Special Items	-6.10%	(\$22,138.00)	\$362,750.00	\$340,612.00	\$340,612.00							
15	Receipts from Delinquent Taxes	-4.98%	(\$13,989.00)	\$280,989.00	\$267,000.00	\$267,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.59%	(\$314,412.00)	\$5,623,781.00	\$5,309,369.00	\$5,309,369.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.06%	\$102.00	\$173,045.00	\$173,147.00		\$173,147.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00		\$0.00						
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00		\$0.00						
	Total	-4.04%	(\$449,844.00)	\$11,133,096.00	\$10,683,252.00	\$9,300,248.00	\$173,147.00	\$1,209,857.00	\$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
		Full-Time	Part-Time												
20	General Government	4.10	11.50	3.72%	\$23,524.00	\$632,894.00	\$656,418.00	\$656,418.00							
21	Land-Use Administration		1.00	3.41%	\$982.00	\$28,823.00	\$29,805.00	\$29,805.00							
22	Uniform Construction Code		4.91	1.13%	\$1,310.00	\$116,045.00	\$117,355.00	\$117,355.00							
23	Insurance			0.07%	\$636.00	\$949,855.00	\$950,491.00	\$950,491.00							
25	Public Safety	13.86	14.41	2.80%	\$66,336.00	\$2,369,116.00	\$2,435,452.00	\$2,435,452.00							
26	Public Works	4.17	4.00	-6.94%	(\$47,397.00)	\$683,030.00	\$635,633.00	\$635,633.00							
27	Health and Human Services	0.14	0.43	1.60%	\$726.00	\$45,455.00	\$46,181.00	\$46,181.00							
28	Parks and Recreation	3.00	48.77	1.97%	\$9,093.00	\$460,811.00	\$469,904.00	\$469,904.00							
29	Education (including Library)			-0.76%	(\$4,383.00)	\$575,653.00	\$571,270.00	\$571,270.00							
30	Unclassified	4.71		-6.32%	(\$82,740.00)	\$1,308,766.00	\$1,226,026.00	\$36,541.00		\$131,626.00	\$1,057,859.00				
31	Utilities and Bulk Purchases			-1.05%	(\$2,190.00)	\$208,290.00	\$206,100.00	\$206,100.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$5,400.00	\$5,400.00	\$5,400.00							
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
36	Statutory Expenditures			5.90%	\$49,062.00	\$831,746.00	\$880,808.00	\$831,308.00			\$49,500.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services		1.00	-13.50%	(\$24,250.00)	\$179,600.00	\$155,350.00	\$155,350.00							
43	Court and Public Defender		1.00	12.72%	\$1,738.00	\$13,664.00	\$15,402.00	\$15,402.00							
44	Capital			46.79%	\$50,300.00	\$107,500.00	\$157,800.00	\$150,000.00			\$7,800.00				
45	Debt			17.61%	\$195,206.00	\$1,108,651.00	\$1,303,857.00	\$1,167,638.00		\$41,521.00	\$94,698.00				
46	Deferred Charges			-100.00%	(\$240,000.00)	\$240,000.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			3.16%	\$25,000.00	\$790,000.00	\$815,000.00	\$815,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
Total		29.98	87.02	0.22%	\$22,953.00	\$10,660,299.00	\$10,683,252.00	\$9,300,248.00	\$0.00	\$173,147.00	\$1,209,857.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

[illegible]

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	54	\$40,450,900.00	2.34%
2 Residential	1,950	\$1,606,134,700.00	92.76%
3A/3B Farm	3	\$373,800.00	0.02%
4A Commercial	50	\$80,545,500.00	4.65%
4B Industrial	0	\$0.00	0.00%
4C Apartments	2	\$2,817,100.00	0.16%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,149,128.00	0.07%
Total	2,060	\$1,731,471,128.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$1,731,471,128.00

Total # of property tax appeals filed in 2015	County Tax Board	26.00
	State Tax Court	15.00
Number of 2015 County Tax Board decisions appealed to Tax Court		7.00
Number of pending property tax appeals in State Tax Court		25.00

Amount paid out by municipality for tax appeals in 2015	\$70,673.22
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$45,292,800.00	42.70%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	29	\$38,544,400.00	36.34%
15D Church and Charities	8	\$15,708,500.00	14.81%
15E Cemeteries & Graveyards	3	\$495,100.00	0.47%
15F Other Exempt	6	\$6,022,800.00	5.68%
Total	48	\$106,063,600.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 6.13%

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

Long Term Tax Exemptions

[illegible]

**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	52,569.10	\$43,741.43		\$3,294.38	\$0.00	\$5,533.29
Supervisory Staff (Department Heads & Managers)	6.00	2.00	1,069,158.05	\$778,675.27	\$2,825.00	\$80,230.29	\$108,925.05	\$98,502.44
Police Officers (Including Superior Officers)	12.00	0.00	2,347,923.82	\$1,473,260.57	\$116,000.00	\$379,983.00	\$192,312.76	\$186,367.49
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	8.00	0.00	957,584.56	\$649,181.10	\$56,000.00	\$80,887.95	\$89,394.16	\$82,121.35
All Other Non-Union Employees not listed above	4.00	78.00	813,345.66	\$599,748.46	\$750.00	\$56,912.38	\$80,066.64	\$75,868.18
Totals	30.00	87.00	5,240,581.19	\$3,544,606.83	\$175,575.00	\$601,308.00	\$470,698.61	\$448,392.75

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	7.00	\$11,873.04	\$83,111.28	8.00	\$11,451.00	\$91,608.00
Parent & Child	2.00	\$21,252.84	\$42,505.68	2.00	\$19,352.16	\$38,704.32
Employee & Spouse (or Partner)	8.00	\$24,611.57	\$196,892.56	7.00	\$22,901.76	\$160,312.32
Family	9.00	\$33,125.88	\$298,132.92	11.00	\$30,803.16	\$338,834.76
Employee Cost Sharing Contribution (enter as negative -)			(\$133,638.45)			(\$114,455.31)
Subtotal	26.00		\$487,003.99	28.00		\$515,004.09
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$3,922.72	\$11,768.16	2	\$8,855.76	\$17,711.52
Parent & Child	0	\$0.00	\$0.00	1	\$11,384.88	\$11,384.88
Employee & Spouse (or Partner)	5	\$16,308.85	\$81,544.25	5	\$16,460.02	\$82,300.10
Family	4	\$38,202.24	\$152,808.96	3	\$36,251.64	\$108,754.92
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	12.00		\$246,121.37	11.00		\$220,151.42
GRAND TOTAL	38.00		\$733,125.36	39.00		\$735,155.51

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)

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year Budget				2017 Budget				2018 Budget				All Additional Future Years' Budgets			
Deductions				Debt															
Local School Debt				\$2,475,000.00				\$2,475,000.00				\$0.00							
Regional School Debt				\$2,340,732.00				\$2,340,732.00				\$0.00							
Utility Fund Debt																			
SEWER				\$3,388,158.00				\$3,388,158.00				\$0.00							
0																			
0																			
0																			
0																			
0																			
0																			
0																			
Municipal Purposes																			
Debt Authorized				\$90.00								\$90.00							
Notes Outstanding												\$0.00							
Bonds Outstanding				\$7,374,000.00								\$7,374,000.00							
Loans and Other Debt				\$177,831.00								\$177,831.00							
Total (Current Year)				\$15,755,811.00				\$8,203,890.00				\$7,551,921.00							
Population (2010 census)				5,750															
Per Capita Gross Debt				\$2,740.14															
Per Capita Net Debt				\$1,313.38															
3 Yr. Average Property Valuation				\$1,718,360,837.33															
Net Debt as % of 3 Year Avg Property Valuation				0.44%															
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USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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