



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
Keith		DeTombeur	12/31/2018	mayorkd16@allamuchynj.org

Chief Administrative Officer

Anne Marie		Tracy		MunicipalClerk@allamuchynj.org
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Chief Financial Officer

Jim		Kozimor		Finance@allamuchynj.org
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Municipal Clerk

Anne Marie		Tracy		MunicipalClerk@allamuchynj.org
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Registered Municipal Accountant

William		Schroeder		bschroeder@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Douglas		Ochwat	12/31/2019	councilmando@allamuchynj.org
Elliot		Koppel	12/31/2020	councilmanEK@allamuchynj.org
Manual		Quinoa	12/31/2019	quinoaallamuchycouncil@gmail.com
Rosemary		Tuohy	12/31/2020	councilwomantuohy@yahoo.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.411	\$2,288,020.00	13.98%	\$950.71	Municipal Purpose Tax	ACTUAL	\$2,374,961.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$111,471.00	0.68%	\$46.26	Municipal Open Space	ACTUAL	\$113,463.64
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	1.664	\$9,275,627.00	56.68%	\$3,849.10	Local School District	ESTIMATED	\$9,461,139.54
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.739	\$4,119,925.94	25.18%	\$1,709.43	County Purposes	ESTIMATED	\$4,202,324.46
County Library	0.058	\$322,711.96	1.97%	\$134.16	County Library	ESTIMATED	\$329,166.20
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.044	\$245,910.16	1.50%	\$101.78	County Open Space	ESTIMATED	\$250,828.36
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	2.936	\$16,363,666.06	100.00%	\$6,791.45	Total ESTIMATED amount to be raised by taxes		\$16,731,883.20
Total Taxable Valuation as of October 1, 2017 <u>\$567,318,200.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,349,868.46</u>		
Current Year Average Residential Assessment <u>\$231,316.28</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>3,324,829.46</u>		
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy <u>\$14,356,922.20</u>		
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT <u>\$16,331,883.20</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$399,889.36</u>		
0.411	0.419	1.98%			Total Amount to be Raised by Taxes <u>\$16,731,772.57</u>		
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT <u>97.61%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$2,288,020.00	\$2,374,961.00	3.80%	\$86,941.00		Tax Collections - ACTUAL as of Prior Year		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Revenue, Collections CY 2017 <u>18,806,591.35</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>19,039,296.86</u>		
\$950.71	\$968.36	1.86%	\$17.65		% of Taxes Collected, CY 2017 <u>98.78%</u>		
					Delinquent Taxes - December 31, 2017 <u>\$142,527.02</u>		

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/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	138.19%	\$483,656.00	\$350,000.00	\$833,656.00	\$375,000.00		\$458,656.00					
08	Local Revenue	-21.23%	(\$448,751.84)	\$2,114,114.84	\$1,665,363.00	\$124,250.00	\$113,463.00	\$1,427,650.00					
09	State Aid (without offsetting appropriation)	149994.62%	\$389,986.00	\$260.00	\$390,246.00	\$390,246.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#VALUE!	#VALUE!		\$0.00								
10	Public and Private Revenue	-10.49%	(\$1,850.47)	\$17,634.93	\$15,784.46	\$15,784.46							
08	Other Special Items	-14.57%	(\$51,093.39)	\$350,681.39	\$299,588.00	\$299,588.00							
15	Receipts from Delinquent Taxes	-13.48%	(\$22,597.64)	\$167,597.64	\$145,000.00	\$145,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.91%	(\$203,903.22)	\$2,578,864.22	\$2,374,961.00	\$2,374,961.00							
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	2.61%	\$145,445.44	\$5,579,153.02	\$5,724,598.46	\$3,724,829.46	\$113,463.00	\$1,886,306.00	\$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	Water/ Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		7.42%	\$112,564.00	\$1,516,246.00	\$1,628,810.00	\$453,847.00		\$113,463.00	\$1,061,500.00						
21	Land-Use Administration		0.37%	\$577.00	\$154,811.00	\$155,388.00	\$155,388.00									
22	Uniform Construction Code		2.00%	\$362.00	\$18,057.00	\$18,419.00	\$18,419.00									
23	Insurance		8.22%	\$25,913.00	\$315,287.00	\$341,200.00	\$231,700.00			\$109,500.00						
25	Public Safety		0.35%	\$402.00	\$114,075.00	\$114,477.00	\$114,477.00									
26	Public Works		5.64%	\$23,131.00	\$410,450.00	\$433,581.00	\$433,581.00									
27	Health and Human Services		0.72%	\$280.00	\$38,834.00	\$39,114.00	\$39,114.00									
28	Parks and Recreation		0.60%	\$299.00	\$49,923.00	\$50,222.00	\$50,222.00									
29	Education (including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00										
30	Unclassified		-10.49%	(\$1,850.47)	\$17,634.93	\$15,784.46		\$15,784.46								
31	Utilities and Bulk Purchases		1.38%	\$1,250.00	\$90,750.00	\$92,000.00	\$92,000.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00										
35	Contingency		0.00%	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00									
36	Statutory Expenditures		5.33%	\$8,900.00	\$167,100.00	\$176,000.00	\$128,500.00			\$47,500.00						
37	Judgments		#DIV/0!	\$0.00	\$0.00	\$0.00										
42	Shared Services		#DIV/0!	\$0.00	\$0.00	\$0.00										
43	Court and Public Defender		-0.22%	(\$174.00)	\$80,000.00	\$79,826.00	\$79,826.00									
44	Capital		13.20%	\$68,000.00	\$515,000.00	\$583,000.00	\$433,000.00			\$150,000.00						
45	Debt		-3.42%	(\$54,892.00)	\$1,604,169.00	\$1,549,277.00	\$1,076,471.00			\$472,806.00						
46	Deferred Charges		#DIV/0!	\$45,000.00	\$0.00	\$45,000.00				\$45,000.00						
48	Debt - Type I School District		#DIV/0!	\$0.00	\$0.00	\$0.00										
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00									
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00										
	Total	0.00	0.00	4.18%	\$229,761.53	\$5,494,836.93	\$5,724,598.46	\$3,709,045.00	\$15,784.46	\$113,463.00	\$1,886,506.00	\$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>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	188	\$5,359,200.00	0.94%	15A Public Schools	2	\$13,365,811.00	24.51%
2 Residential	2,254	\$521,386,900.00	91.90%	15B Other Schools	1	\$1,507,189.00	2.76%
3A/3B Farm	184	\$22,511,400.00	3.97%	15C Public Property	184	\$28,170,498.00	51.65%
4A Commercial	19	\$13,722,900.00	2.42%	15D Church and Charities			0.00%
4B Industrial			0.00%	15E Cemeteries & Graveyards	1	\$25,100.00	0.05%
4C Apartments	1	\$4,337,800.00	0.76%	15F Other Exempt	41	\$11,472,110.00	21.03%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,646	\$567,318,200.00	100.00%	Total	229	\$54,540,708.00	100.00%
Average Ratio (%), Assessed to True Value				90.31%			
Equalized Valuation, Taxable Properties				\$628,189,790.72			
Total # of property tax appeals filed in 2017				County Tax Board	6.00		
				State Tax Court	0.00		
Number of 2017 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				2.00			
Amount paid out by municipality for tax appeals in 2017							
				Percentage of Exempt vs. Non-Exempt Properties			
				9.61%			

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				
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**

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 (see drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate	Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate	Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate	Project Name	Type of Project (see drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate	
Total Long Term Exemptions - Column Total		\$ 00	\$ 00	\$ 00	Total Long Term Exemptions - Column Total		\$ 00	\$ 00	\$ 00	Total Long Term Exemptions - Column Total		\$ 00	\$ 00	\$ 00	Total Long Term Exemptions - Column Total		\$ 00	\$ 00	\$ 00	
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		5.00	41,800.00	\$38,000.00				\$3,800.00
Supervisory Staff (Department Heads & Managers)	3.00	8.00	434,202.00	\$350,702.00	\$7,500.00	\$40,000.00		\$36,000.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	6.00	16.00	669,891.00	\$572,391.00		\$32,500.00		\$65,000.00
Totals	9.00	29.00	1,145,893.00	\$961,093.00	\$7,500.00	\$72,500.00	\$0.00	\$104,800.00

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	2.00	\$8,641.62	\$17,283.23	2.00	\$8,641.62	\$17,283.23
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3.00	\$16,776.34	\$50,329.03	3.00	\$16,776.34	\$50,329.03
Family	2.00	\$26,458.71	\$52,917.41	2.00	\$26,458.71	\$52,917.41
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	7.00		\$120,529.67	7.00		\$120,529.67
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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	7.00		\$120,529.67	7.00		\$120,529.67

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
Non-Union Full Time		\$49,083.34		X	
Totals	0.00	\$49,083.34			
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		Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets	
		Deductions						
Local School Debt	\$9,015,000.00	\$9,015,000.00	\$0.00	Utility Fund - Principal	\$213,231.88	\$343,158.81	\$325,756.85	\$3,245,295.90
Regional School Debt			\$0.00	Utility Fund - Interest	\$135,323.56	\$129,349.72	\$123,406.26	\$665,043.79
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water/Sewer	\$4,673,169.65	\$4,673,169.65	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$580,000.00	\$605,000.00	\$635,000.00	\$8,710,000.00
0			\$0.00	Bonds - Interest	\$316,050.00	\$289,785.00	\$271,610.00	\$1,936,865.00
0			\$0.00	Loans & Other Debt - Principal	\$162,597.08	\$168,987.62	\$166,985.42	\$173,367.31
0			\$0.00	Loans & Other Debt - Interest	\$17,822.84	\$13,498.80	\$8,901.23	\$4,497.74
0			\$0.00					
0			\$0.00	Total	\$1,425,025.36	\$1,549,779.95	\$1,531,659.76	\$14,735,069.74
Municipal Purposes				Total Principal	\$955,828.96	\$1,117,146.43	\$1,127,742.27	\$12,128,663.21
Debt Authorized	\$15,750.00		\$15,750.00	Total Interest	\$469,196.40	\$432,633.52	\$403,917.49	\$2,606,406.53
Notes Outstanding			\$0.00	% of Total Current Year Budget	24.89%			
Bonds Outstanding	\$10,530,000.00	\$1,161,406.33	\$9,368,593.67					
Loans and Other Debt	\$671,937.43		\$671,937.43					
Total (Current Year)	\$24,905,857.08	\$14,849,575.98	\$10,056,281.10	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	4,323			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$5,761.24			Rating		AA-		
Per Capita Net Debt	\$2,326.23			Year of Last Rating		2016		
3 Yr. Average Property Valuation		\$604,186,519.00		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		1.66%						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid

USER FRIENDLY BUDGET SECTION - Notes

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