



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**

**Website:**

**Filename:**

**Phone Number:**

**Mailing Address:**

**Municipality:**

**State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas		Critelli	12/31/2018	tcritelli@holmdeltownship-nj.com

**Chief Administrative Officer**

Donna	M	Vieiro		dvieiro@holmdeltownship-nj.com
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**Chief Financial Officer**

Jeanette	M	Larrison		jlarrison@holmdeltownship-nj.com
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**Municipal Clerk**

Maureen		Doloughy		mdoloughy@holmdeltownship-nj.com
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**Registered Municipal Accountant**

William	E	Antonides, Jr.		ccrofnj@aol.com
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**Governing Body Members**

**First Name**      **Middle Name**      **Last Name**      **Term Expires**      **Business Email**

Eric		Hinds	12/31/2019	ehinds@holmdeltownship-nj.com
Michael		Nikolis	12/31/2019	mnikolis@holmdeltownship-nj.com
Gregory		Buontempo	12/31/2020	gbuontempo@holmdeltownship-nj.com
Rocco		Pascucci	12/31/2020	rpascucci@holmdeltownship-nj.com

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>				
<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	
<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>	
Municipal Purpose Tax	0.352	\$14,527,232.10	17.34%	\$2,313.65
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.025	\$1,033,819.62	1.23%	\$164.32
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.350	\$55,724,371.00	66.53%	\$8,873.39
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.263	\$10,854,356.10	12.96%	\$1,728.67
County Library	0.018	\$760,504.47	0.91%	\$118.31
County Board of Health	0.005	\$218,979.44	0.26%	\$32.86
County Open Space	0.016	\$637,609.76	0.76%	\$105.17
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
<b>Total (Calendar Year 2017 Budget)</b>	<b>2.029</b>	<b>\$83,756,872.49</b>	<b>100.00%</b>	<b>\$13,336.37</b>

Total Taxable Valuation as of October 1, 2017 \$4,234,512,815.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$668,606.00

Prior Year to Current Year Comparison

<u>Comparison - Municipal Purposes Tax Rate</u>		
<u>Prior Year</u>	<u>Current Year</u>	<u>% Change (+/-)</u>
0.352	0.352	0.00%

Comparison - Municipal Purposes Tax Levy

<u>Prior Year</u>	<u>Current Year</u>	<u>% Change (+/-)</u>	<u>\$ Change (+/-)</u>
\$14,527,232.10	\$14,519,551.53	-0.05%	(\$7,680.57)

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

<u>Prior Year</u>	<u>Current Year</u>	<u>% Change (+/-)</u>	<u>\$ Change (+/-)</u>
\$2,313.65	\$2,353.49	1.72%	\$39.84

Sheet UFB-1

<u>Current Year 2018 Budget</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$14,519,551.53
Municipal Library	ESTIMATED	\$0.00
Municipal Open Space	ESTIMATED	\$1,033,819.62
Fire Districts (total levies)	ESTIMATED	\$0.00
Other Special Districts (total levies)	ESTIMATED	\$0.00
Local School District	ESTIMATED	\$8,873.39
Regional School District	ESTIMATED	\$0.00
County Purposes	ESTIMATED	\$1,728.67
County Library	ESTIMATED	\$118.31
County Board of Health	ESTIMATED	\$32.86
County Open Space	ESTIMATED	\$105.17
Other County Levies (total)	ESTIMATED	\$0.00
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$84,554,551.53</b>
Revenue Anticipated, Excluding Tax Levy		9,106,935.50
Budget Appropriations, before Reserve for Uncollected Taxes		22,189,059.65
Total Non-Municipal Tax Levy		\$70,035,000.00
Amount to be Raised by Taxes - Before RUT		\$83,117,124.15
Reserve for Uncollected Taxes (RUT)		\$1,437,427.38
Total Amount to be Raised by Taxes		\$84,554,551.53
% of Tax Collections used to Calculate RUT		98.30%
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2017		83,704,302.55
Total Tax Levy, CY 2017		84,206,661.14
% of Taxes Collected, CY 2017		99.40%
Delinquent Taxes - December 31, 2017		\$502,358.59

**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	Swim Utility	Utility	Utility	Utility	Utility
08	Surplus	39.18%	\$1,308,610.50	\$3,339,834.50	\$4,648,445.00	\$3,865,000.00	\$0.00	\$678,445.00	\$105,000.00				
08	Local Revenue	-9.22%	(\$376,851.94)	\$4,085,401.94	\$3,708,550.00	\$812,800.00	\$0.00	\$2,515,750.00	\$380,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,990,433.00	\$1,990,433.00	\$1,990,433.00	\$0.00	\$0.00	\$0.00				
08	Uniform Construction Code Fees	-65.07%	(\$1,444,028.00)	\$2,219,028.00	\$775,000.00	\$775,000.00	\$0.00	\$0.00	\$0.00				
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-7.69%	(\$5,000.00)	\$65,000.00	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
10	Public and Private Revenue	129.08%	\$225,481.86	\$174,685.64	\$400,167.50	\$400,167.50	\$0.00	\$0.00	\$0.00				
08	Other Special Items	49.02%	\$269,241.88	\$549,293.12	\$818,535.00	\$818,535.00	\$0.00	\$0.00	\$0.00				
15	Receipts from Delinquent Taxes	-10.23%	(\$54,244.37)	\$529,244.37	\$475,000.00	\$475,000.00	\$0.00	\$0.00	\$0.00				
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-0.05%	(\$7,680.57)	\$14,527,232.10	\$14,519,551.53	\$14,519,551.53	\$0.00	\$0.00	\$0.00				
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
54	Open Space Levy Tax	2.40%	\$24,808.58	\$1,033,819.62	\$1,058,628.20	\$0.00	\$1,058,628.20	\$0.00	\$0.00				
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
	<b>Total</b>	-0.21%	(\$59,662.06)	\$28,513,972.29	\$28,454,310.23	\$23,716,487.03	\$1,058,628.20	\$3,194,195.00	\$485,000.00	\$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	Swim Utility	Utility	Utility	Utility	Utility	
		Full-Time	Part-Time														
20	General Government	22.00	2.00	198.21%	\$3,212,072.00	\$1,620,579.00	\$4,832,651.00	\$1,690,456.00									
21	Land-Use Administration	2.00		12.81%	\$18,471.00	\$144,221.00	\$162,692.00	\$162,692.00									
22	Uniform Construction Code	7.00	2.00	22.84%	\$98,637.00	\$431,815.00	\$530,452.00	\$530,452.00									
23	Insurance			7.59%	\$145,000.00	\$1,921,000.00	\$2,066,000.00	\$2,066,000.00									
25	Public Safety	\$2.00	9.00	1.60%	\$110,504.00	\$6,913,240.00	\$7,023,744.00	\$6,998,038.00	\$25,706.00								
26	Public Works	26.00	2.00	9.46%	\$242,065.00	\$2,359,971.00	\$2,802,036.00	\$2,802,036.00									
27	Health and Human Services			130.77%	\$17,000.00	\$13,000.00	\$30,000.00	\$30,000.00									
28	Parks and Recreation		6.00	49.17%	\$150,471.00	\$306,029.00	\$456,500.00	\$358,500.00									
29	Education (including Library)			550.00%	\$11,000.00	\$2,000.00	\$13,000.00	\$13,000.00									
30	Unclassified			46.56%	\$65,189.20	\$140,000.00	\$205,189.20	\$200,000.00									
31	Utilities and Bulk Purchases			2.00%	\$11,000.00	\$49,000.00	\$560,000.00	\$560,000.00	\$26,461.50								
32	Landfill / Solid Waste Disposal			26.04%	\$36,461.50	\$140,000.00	\$176,461.50	\$150,000.00									
35	Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00									
36	Statutory Expenditures			3.90%	\$91,631.00	\$2,352,169.00	\$2,443,800.00	\$2,318,800.00									
37	Judgements				\$0.00	\$0.00	\$0.00	\$0.00									
42	Shared Services			-6.55%	(\$5,500.00)	\$84,000.00	\$78,500.00	\$78,500.00									
43	Court and Public Defender		6.00	7.09%	\$24,036.00	\$39,106.00	\$363,142.00	\$363,142.00									
44	Capital			311.50%	\$623,000.00	\$200,000.00	\$823,000.00	\$375,000.00	\$348,000.00								
45	Debt			57.99%	\$1,446,433.05	\$2,739,881.95	\$4,186,315.00	\$2,918,876.00									
46	Deferred Charges			96.21%	\$167,405.70	\$173,994.30	\$341,400.00	\$341,400.00									
48	Debt - Type I School District				\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-0.01%	(\$110.42)	\$1,437,537.80	\$1,437,427.38	\$1,437,427.38									
55	Surplus General Budget				\$0.00	\$0.00	\$0.00	\$0.00									
	Total	121.00	15.00	29.28%	\$6,464,766.03	\$22,077,544.05	\$28,542,310.08	\$23,404,319.38	\$400,167.50	\$1,058,628.20	\$3,194,195.00	\$485,000.00	\$0.00	\$0.00	\$0.00	\$0.00	



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

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

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	335	\$85,928,500.00	2.03%
2 Residential	5,489	\$3,669,978,400.00	86.67%
3A/3B Farm	78	\$18,641,000.00	0.44%
4A Commercial	232	\$405,580,200.00	9.58%
4B Industrial	7	\$37,933,600.00	0.90%
4C Apartments	3	\$9,651,800.00	0.23%
5A/5B Railroad			0.00%
6A/6B Business Personal Property		\$6,830,315.00	0.16%
<b>Total</b>	<b>6,144</b>	<b>\$4,234,543,815.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value 100.00%  
 Equalized Valuation, Taxable Properties \$4,234,543,815.00

Total # of property tax appeals filed in 2017	County Tax Board	82.00
	State Tax Court	30.00
Number of 2017 County Tax Board decisions appealed to Tax Court		13.00
Number of pending property tax appeals in State Tax Court		30.00
Amount paid out by municipality for tax appeals in 2017		\$35,927.00

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

	# of Parcels	Assessed Value	% of Total
15A Public Schools		\$54,685,700.00	10.94%
15B Other Schools		\$7,984,000.00	1.60%
15C Public Property		\$260,478,100.00	52.11%
15D Church and Charities		\$108,513,700.00	21.71%
15E Cemeteries & Graveyards		\$8,241,700.00	1.65%
15F Other Exempt		\$59,949,100.00	11.99%
<b>Total</b>	<b>0</b>	<b>\$499,852,300.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties 11.80%

**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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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	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	
Bail Works	Comm/Indust.	\$186,259.49	\$22,888,600.00	\$454,264.69														
Tail Piece Sewer Housing	Other	\$13,251.77	\$6,323,517.00	\$128,304.16														
<b>Total Long Term Exemptions - Column Total</b>				299,511.26	29,212,117.00	\$82,568.85	<b>Total Long Term Exemptions - Column Total</b>				\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>				\$0.00
<b>Mark "X" if Grand Total</b>							<b>Total Long Term Exemptions - GRAND TOTAL</b>				\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - GRAND TOTAL</b>				\$82,568.85

**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		109,006.33	\$22,013.00	\$0.00	\$0.00	\$83,691.33	\$3,302.00
Supervisory Staff (Department Heads & Managers)	13.00		1,911,423.00	\$1,317,920.00	\$0.00	\$237,225.00	\$158,590.00	\$197,688.00
Police Officers (Including Superior Officers)	43.00	3.00	7,167,244.00	\$4,565,776.00	\$160,000.00	\$1,149,360.00	\$607,242.00	\$684,866.00
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	42.00	3.00	4,050,015.66	\$2,208,266.00	\$152,000.00	\$414,047.00	\$944,462.66	\$331,240.00
All Other Non-Union Employees not listed above	18.00	9.00	1,315,428.77	\$844,117.00	\$0.00	\$133,941.00	\$210,752.77	\$126,618.00
<b>Totals</b>	<b>121.00</b>	<b>15.00</b>	<b>14,553,117.76</b>	<b>\$8,958,092.00</b>	<b>\$312,000.00</b>	<b>\$1,934,573.00</b>	<b>\$2,004,738.76</b>	<b>\$1,343,714.00</b>

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	32.00	\$10,109.60	\$323,507.20	31.00	\$10,984.26	\$340,512.06
Parent & Child	6.00	\$16,750.08	\$100,500.48	9.00	\$17,530.43	\$157,773.87
Employee & Spouse (or Partner)	11.00	\$21,327.27	\$234,599.97	14.00	\$25,856.08	\$361,985.12
Family	37.00	\$30,033.22	\$1,111,229.14	29.00	\$31,251.63	\$906,297.27
Employee Cost Sharing Contribution (enter as negative - )			(\$431,375.76)			(\$346,248.48)
Subtotal	86.00		\$1,338,461.03	83.00		\$1,420,319.84
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	3	\$28,759.91	\$86,279.73	3	\$37,491.12	\$112,473.36
Employee Cost Sharing Contribution (enter as negative - )			(\$2,588.40)			
Subtotal	3.00		\$83,691.33	3.00		\$112,473.36
<b>Retirees - Health Benefits - Annual Cost</b>						
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
<b>GRAND TOTAL</b>	<b>89.00</b>		<b>\$1,422,152.36</b>	<b>86.00</b>		<b>\$1,532,793.20</b>

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)?**

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
HPBA-239	738.50	\$98,500.00	x		
IOUE	165.25	\$7,000.00	x		
IAIW Local 1	732.50	\$20,107.29	x		
Non-Union	328.00	\$7,000.00		x	
<b>Totals</b>	1964.25	\$132,607.29			
<b>Total Funds Reserved as of end of 2017</b>					<b>\$0.00</b>
<b>Total Funds Appropriated in 2018</b>					<b>\$20,000.00</b>
UFB-9 Accumulated Absence Liability					

# 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
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Local School Debt	\$7,235,000.00	\$7,235,000.00	\$0.00	\$300,000.00	\$430,000.00	\$0.00	\$0.00
Regional School Debt			\$0.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00

Utility Fund Debt	\$787,000.00	\$787,000.00	\$0.00	\$397,475.00	\$761,956.00	\$797,461.00	\$2,383,499.00
Sewer			\$0.00	\$726,252.00	\$185,246.00	\$150,430.00	\$477,438.00
Swim			\$0.00	\$200,054.00	\$781,200.00	\$811,621.00	\$2,467,757.00
0			\$0.00	\$749,830.00	\$174,205.00	\$143,016.00	\$457,743.00
0			\$0.00	\$205,609.00			
0			\$0.00	\$4,001,220.00	\$2,344,607.00	\$1,914,528.00	\$5,786,437.00

Municipal Purposes				Total Principal		Total Interest		% of Total Current Year Budget	
Debt Authorized	\$1,959,294.00		\$1,959,294.00	\$3,186,082.00	\$1,973,156.00	\$1,609,082.00	\$4,851,256.00		
Notes Outstanding	\$16,806,000.00		\$16,806,000.00	\$815,138.00	\$371,451.00	\$305,446.00	\$935,181.00		
Bonds Outstanding	\$9,188,575.00		\$9,188,575.00					14.02%	
Loans and Other Debt			\$0.00						

Total (Current Year)	\$35,975,869.00	\$8,022,000.00	\$27,953,869.00						
Population (2010 census)	16,773								

Per Capita Gross Debt	\$2,144.87								
Per Capita Net Debt	\$1,666.60								

3 Yr. Average Property Valuation	\$4,211,120,998.00								
Net Debt as % of 3 Year Avg Property Valuation	0.66%								

Description	Debt Not Listed Above		
	Total Guarantees - Governmental	Total Guarantees - Other	Total Capital/Equipment Leases
Total Guarantees - Governmental			
Total Guarantees - Other			
Total Capital/Equipment Leases	\$155,000.00	\$142,000.00	\$106,000.00
Total Other	\$30,095.00	\$22,848.00	\$17,070.00

Bond Rating	Rating	Year of Last Rating	Mark "X" if Municipality has no bond rating		
			Moody's	Standard & Poors	Fitch
				X	





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**USER FRIENDLY BUDGET SECTION - Notes**
