



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0001_fbi_2018.xlsm

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
Victor	J.	Sordillo	12/31/2018	vsordillo@warrennj.org

Chief Administrative Officer

Mark	M.	Krane		mkrane@warrennj.org
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Chief Financial Officer

Karen	A.	DeNave		kdenave@warrennj.org
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Municipal Clerk

Cathy		Reese		creese@warrennj.org
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Registered Municipal Accountant

Warren		Korecky		wmkorecky@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Victor	J.	Sordillo	12/31/2018	vsordillo@warrennj.org
Gary	P.	DiNardo	12/31/2018	gpdviper@gmail.com
Carolann		Garafola	12/31/2019	creese@warrennj.org
Michael	C.	Marion	12/31/2020	mmarion@warrennj.org
George	K.	Lazo	12/31/2020	creese@warrennj.org

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	4.12%	\$59,420.12	\$1,440,579.88	\$1,500,000.00	\$1,500,000.00							
08	Local Revenue	-0.42%	(\$2,669.18)	\$641,669.18	\$639,000.00	\$639,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,321,130.00	\$1,321,130.00	\$1,321,130.00							
08	Uniform Construction Code Fees	-0.46%	(\$2,572.00)	\$557,572.00	\$555,000.00	\$555,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$42,000.00	\$0.00	\$42,000.00	\$42,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	44.98%	\$172,432.43	\$383,373.33	\$555,805.76	\$555,805.76							
08	Other Special Items	-20.90%	(\$187,089.30)	\$895,377.64	\$708,288.34	\$708,288.34							
15	Receipts from Delinquent Taxes	15.42%	\$86,187.53	\$558,812.47	\$645,000.00	\$645,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.61%	(\$222,866.40)	\$13,828,813.00	\$13,605,946.60	\$13,605,946.60							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.06%	\$580.07	\$927,747.93	\$928,328.00	\$928,328.00	\$928,328.00						
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	-0.27%	(\$54,576.73)	\$20,555,075.43	\$20,500,498.70	\$19,572,170.70	\$928,328.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government		0.44%	\$8,625.00	\$1,957,790.00	\$1,966,415.00	\$1,966,415.00								
21	Land-Use Administration		5.56%	\$10,485.00	\$188,740.00	\$199,225.00	\$199,225.00								
22	Uniform Construction Code		1.32%	\$7,050.00	\$534,250.00	\$541,300.00	\$541,300.00								
23	Insurance		-2.93%	(\$53,000.00)	\$1,807,000.00	\$1,754,000.00	\$1,754,000.00								
25	Public Safety		11.68%	\$556,375.00	\$4,763,350.00	\$5,319,725.00	\$5,200,225.00	\$119,500.00							
26	Public Works		15.13%	\$503,156.00	\$3,325,050.00	\$3,828,206.00	\$3,580,300.00	\$22,906.00	\$225,000.00						
27	Health and Human Services		-5.76%	(\$18,525.00)	\$321,475.00	\$302,950.00	\$302,950.00								
28	Parks and Recreation		18.92%	\$30,760.00	\$162,540.00	\$193,300.00	\$193,300.00								
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00									
30	Unclassified		300.00%	\$15,000.00	\$5,000.00	\$20,000.00	\$20,000.00								
31	Utilities and Bulk Purchases		0.09%	\$400.00	\$447,500.00	\$447,900.00	\$447,900.00								
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00									
35	Contingency		0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures		5.98%	\$107,654.00	\$1,799,946.00	\$1,907,600.00	\$1,907,600.00								
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		#DIV/0!	\$42,000.00		\$42,000.00	\$42,000.00								
43	Court and Public Defender		1.48%	\$3,550.00	\$239,250.00	\$242,800.00	\$242,800.00								
44	Capital		661.29%	\$1,025,000.00	\$155,000.00	\$1,180,000.00	\$120,000.00	\$375,000.00	\$685,000.00						
45	Debt		-12.52%	(\$191,000.00)	\$1,525,000.00	\$1,334,000.00	\$1,334,000.00								
46	Deferred Charges		1910.00%	\$191,000.00	\$10,000.00	\$201,000.00	\$201,000.00								
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$950,000.00	\$950,000.00	\$950,000.00								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	12.30%	\$2,238,530.00	\$18,196,891.00	\$20,435,421.00	\$19,008,015.00	\$517,406.00	\$910,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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	45,235.00	\$41,000.00	\$0.00	\$1,098.00	\$0.00	\$3,137.00
Supervisory Staff (Department Heads & Managers)	9.00	2.00	1,361,862.65	\$1,004,000.00	\$20,000.00	\$125,544.00	\$130,512.65	\$81,806.00
Police Officers (Including Superior Officers)	30.00		5,125,812.62	\$3,524,000.00		\$970,000.00	\$327,226.62	\$304,586.00
Fire Fighters (Including Superior Officers)			0.00		\$0.00		\$0.00	
All Other Union Employees not listed above	39.00	10.00	4,170,998.66	\$2,667,557.00	\$307,300.00	\$323,054.00	\$642,002.66	\$231,085.00
All Other Non-Union Employees not listed above	3.00	4.00	459,340.30	\$321,935.00	\$5,000.00	\$38,536.00	\$69,241.30	\$24,628.00
Totals	81.00	21.00	11,163,249.23	\$7,558,492.00	\$332,300.00	\$1,458,232.00	\$1,168,983.23	\$645,242.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	19.00	\$11,223.00	\$213,237.00	23.00	\$11,222.88	\$258,126.24
Parent & Child	7.00	\$20,089.08	\$140,623.56	8.00	\$20,089.08	\$160,712.64
Employee & Spouse (or Partner)	10.00	\$22,445.88	\$224,458.80	8.00	\$22,445.88	\$179,567.04
Family	33.00	\$31,312.08	\$1,033,298.64	32.00	\$31,312.08	\$1,001,986.56
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	69.00		\$1,611,618.00	71.00		\$1,600,392.48
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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	69.00		\$1,611,618.00	71.00		\$1,600,392.48

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
NO

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

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

	Gross Debt	Deductions	Net Debt		Current Year	2019	2020	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt	\$19,144,553.14	\$19,144,553.14	\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
0			\$0.00	Bond Anticipation Notes - Interest	\$72,000.00			
0			\$0.00	Bonds - Principal	\$965,000.00	\$1,290,000.00	\$1,315,000.00	
0			\$0.00	Bonds - Interest	\$297,000.00	\$369,227.00	\$331,589.00	
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$1,334,000.00	\$1,659,227.00	\$1,646,589.00	\$0.00
Municipal Purposes				Total Principal	\$965,000.00	\$1,290,000.00	\$1,315,000.00	\$0.00
Debt Authorized	\$1,542,587.15		\$1,542,587.15	Total Interest	\$369,000.00	\$369,227.00	\$331,589.00	\$0.00
Notes Outstanding	\$6,450,000.00		\$6,450,000.00	% of Total Current Year Budget	6.53%			
Bonds Outstanding	\$6,784,000.00		\$6,784,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$33,921,140.29	\$19,144,553.14	\$14,776,587.15	Description	Debt Not Listed Above			
Population (2010 census)	15,311			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,215.48			Total Guarantees - Other				
Per Capita Net Debt	\$965.10			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$4,574,283,783.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.32%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	Aaa	AAA		
				Year of Last Rating	2017	2018		
				Mark "X" if Municipality has no bond rating				

