



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0712 Millburn Township - County of Essex

Municode:

Filename: 0712_fbi_2015.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
Robert		Tillotson	12/31/2015	rtillotson@millburntwp.org

Chief Administrative Officer

Timothy		Gordon		tgordon@millburntwp.org
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Chief Financial Officer

Jason		Gabloff		jjabloff@millburntwp.org
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Municipal Clerk

Christine		Gatti		cgatti@millburntwp.org
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Tillotson	12/31/2017	rtillotson@millburntwp.org
Cheryl		Burstein	12/31/2017	cburstein@millburntwp.org
Sandra		Haimoff	12/31/2015	shaimoff@millburntwp.org
William		Bourke	12/31/2016	wtbourke@millburntwp.org
Ian		Mount	12/31/2016	imount@millburntwp.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	Parking Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	1.42%	\$56,000.00	\$3,950,000.00	\$4,006,000.00	\$3,900,000.00		\$106,000.00					
08	Local Revenue	5.21%	\$129,627.00	\$2,488,373.00	\$2,618,000.00	\$1,543,000.00		\$1,075,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,368,523.00	\$2,368,523.00	\$2,368,523.00							
08	Uniform Construction Code Fees	2.11%	\$10,000.00	\$475,000.00	\$485,000.00	\$485,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-38.28%	(\$42,334.58)	\$110,589.55	\$68,254.97	\$68,254.97							
08	Other Special Items	12.41%	\$285,919.06	\$2,303,414.98	\$2,589,334.04	\$2,589,334.04							
15	Receipts from Delinquent Taxes	1.60%	\$10,000.00	\$625,000.00	\$635,000.00	\$635,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	4.62%	\$1,743,613.78	\$37,779,879.81	\$39,523,493.59	\$39,523,493.59							
07	Minimum Library Tax	8.13%	\$233,410.43	\$2,871,968.57	\$3,105,379.00	\$3,105,379.00							
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	4.58%	\$2,426,235.69	\$52,972,748.91	\$55,398,984.60	\$54,217,984.60	\$0.00	\$1,181,000.00	\$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	Parking Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	10.90	7.00	3.76%	\$110,316.26	\$2,935,043.74	\$3,045,360.00	\$2,986,060.00		\$59,300.00						
21	Land-Use Administration	1.00		1.01%	\$785.00	\$77,510.00	\$78,295.00	\$78,295.00								
22	Uniform Construction Code	2.50	1.00	2.18%	\$17,850.00	\$819,650.00	\$837,500.00	\$837,500.00								
23	Insurance	0.00	0.00	5.10%	\$412,148.50	\$8,083,684.50	\$8,495,833.00	\$8,472,733.00		\$23,100.00						
25	Public Safety	112.00	31.00	-0.01%	(\$1,199.94)	\$14,191,394.91	\$14,190,194.97	\$13,967,340.00	\$8,254.97	\$214,600.00						
26	Public Works	40.00	1.00	1.12%	\$66,178.36	\$5,905,861.64	\$5,972,040.00	\$5,917,040.00		\$55,000.00						
27	Health and Human Services	2.50	2.00	5.47%	\$5,634.07	\$102,936.93	\$108,571.00	\$108,571.00								
28	Parks and Recreation	4.50	35.00	2.06%	\$28,000.00	\$1,357,700.00	\$1,385,700.00	\$1,385,700.00								
29	Education (including Library)	19.00	6.00	7.92%	\$233,410.43	\$2,946,968.57	\$3,180,379.00	\$3,105,379.00	\$75,000.00							
30	Unclassified	0.00	0.00	63.40%	\$705,000.00	\$1,112,000.00	\$1,817,000.00	\$1,717,000.00		\$100,000.00						
31	Utilities and Bulk Purchases	0.00	0.00	88.09%	\$2,209,778.03	\$2,508,649.97	\$4,718,428.00	\$4,676,428.00		\$42,000.00						
32	Landfill / Solid Waste Disposal	0.00	0.00	-100.00%	(\$1,833,000.00)	\$1,833,000.00	\$0.00									
35	Contingency	0.00	0.00	100.00%	\$5,000.00	\$5,000.00	\$10,000.00	\$10,000.00								
36	Statutory Expenditures	0.00	0.00	8.70%	\$349,558.00	\$4,019,188.00	\$4,368,746.00	\$4,346,746.00		\$22,000.00						
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	0.60		122.49%	\$462,817.17	\$377,853.68	\$840,670.85	\$840,670.85								
43	Court and Public Defender	6.00	2.00	5.85%	\$25,500.00	\$435,950.00	\$461,450.00	\$461,450.00								
44	Capital	0.00	0.00	-15.74%	(\$255,000.00)	\$1,620,000.00	\$1,365,000.00	\$1,200,000.00		\$165,000.00						
45	Debt	0.00	0.00	8.93%	\$205,424.38	\$2,299,595.62	\$2,505,020.00	\$2,005,020.00		\$500,000.00						
46	Deferred Charges	0.00	0.00	-60.00%	(\$150,000.00)	\$250,000.00	\$100,000.00	\$100,000.00								
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			5.50%	\$114,202.47	\$2,077,361.30	\$2,191,563.77	\$2,191,563.77								
55	Surplus General Budget			0.00%	\$0.00	\$3,900,000.00	\$3,900,000.00	\$3,900,000.00								
	Total	199.00	85.00	4.77%	\$2,712,402.73	\$56,859,348.86	\$59,571,751.59	\$58,307,496.62	\$83,254.97	\$0.00	\$1,181,000.00	\$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>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
X				State Aid - Energy Tax Receipt/Cmptra	\$2,368,523.00	The State of NJ continues to divert our local revenues for their own use
	X			Pensions and Health Benefits	\$8,472,733.00	The possilbe shifting of Pension and Health Benefit costs from the State
						may cause increases beyond the means of the Townshi and may lead to
						a structural deficit to fund these items
				General Comment		The Township of Millburn takes a conservative approach to development of its
						operating budget. The budget is developed with a long term approach to all
						activities inclusive of capital and debt management. For these reasons the budget
						does not experience peaks or valley's. The revenues and appropriations listed
						above are those that cannot be planned for properly as they are outside of the
						control of the Township Committee. Absent those cost factors above the Township
						budget has been stable and meets the needs of our residents and the services that
						they desire.

**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	48,875.00	37,500.00	0	2000	0	9375
Supervisory Staff (Department Heads & Managers)	12		2,350,288.98	1,662,310.00	0	127000.484	145401	415577.5
Police Officers (Including Superior Officers)	54	31	2,730,932.37	1,092,284.81	268600	109228.481	987747.88	273071.2025
Fire Fighters (Including Superior Officers)	47		8,453,380.65	5,316,179.00	473184	531617.9	803355	1329044.75
All Other Union Employees not listed above	46		6,205,904.69	3,656,841.71	498079.85	279382.7066	857390	914210.4275
All Other Non-Union Employees not listed above	21	43	541,802.24	148,138.00	0	11317.7432	345312	37034.5
Totals	180.00	79.00	20,331,183.94	\$11,913,253.52	\$1,239,863.85	\$1,060,547.31	\$3,139,205.88	\$2,978,313.38

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	36.00	\$11,000.00	\$396,000.00
Parent & Child	24.00	\$17,900.00	\$429,600.00
Employee & Spouse (or Partner)	23.00	\$23,000.00	\$529,000.00
Family	98.00	\$31,250.00	\$3,062,500.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,010,182.73)
Subtotal	181.00	\$83,150.00	\$3,406,917.27
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	74	\$11,000.00	\$814,000.00
Parent & Child	3	\$17,900.00	\$53,700.00
Employee & Spouse (or Partner)	78	\$23,000.00	\$1,794,000.00
Family	23	\$31,250.00	\$718,750.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	178.00	\$83,150.00	\$3,380,450.00
GRAND TOTAL	359.00	\$166,300.00	\$6,787,367.27

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)?

NO

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

			Current Year	2016	2017	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$34,914,000.00	\$34,914,000.00	\$400,000.00				
Regional School Debt		\$0.00	\$100,000.00				
Utility Fund Debt			\$1,770,520.00	\$1,680,000.00	\$1,654,000.00	\$4,848,162.00	
Parking	\$8,375,000.00	\$8,375,000.00	\$114,000.00	\$170,000.00	\$135,000.00	\$251,000.00	
0		\$0.00	\$106,500.00	\$70,000.00	\$75,000.00	\$80,000.00	
0		\$0.00	\$14,000.00	\$10,125.00	\$6,975.00	\$3,600.00	
0		\$0.00					
0		\$0.00					
0		\$0.00					
0		\$0.00					
Municipal Purposes			Total	\$2,505,020.00	\$1,930,125.00	\$1,870,975.00	\$5,182,762.00
Debt Authorized	\$6,213,677.86	\$6,213,677.86	Total Principal	\$2,277,020.00	\$1,750,000.00	\$1,729,000.00	\$4,928,162.00
Notes Outstanding	\$5,901,772.34	\$5,901,772.34	Total Interest	\$228,000.00	\$180,125.00	\$141,975.00	\$254,600.00
Bonds Outstanding		\$0.00	% of Total Current Year Budget	4.21%			
Loans and Other Debt	\$334,295.00	\$334,295.00					
Total (Current Year)	\$55,738,745.20	\$43,289,000.00	Description	Debt Not Listed Above			
Population (2010 census)	20,149		Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,766.33		Total Guarantees - Other				
Per Capita Net Debt	\$617.88		Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$8,820,092,255.33	Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.14%	Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
			Rating	Aaa	AAA	N/A	
			Year of Last Rating	1996	1996	N/A	
			Mark "X" if Municipality has no bond rating		X		

USER FRIENDLY BUDGET SECTION - Notes

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