



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1912_fbi_2016.xlsm

Website:

Phone Number:

Mailing Address:

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

Municipality: Hopatcong **State:** NJ **Zip:** 07843

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Sylvia		Petillo	12/31/2018	spetillo@hopatcong.org

Chief Administrative Officer

Robert		Elia		relia@hopatcong.org
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Chief Financial Officer

Lorraine		Rossetti		lorossetti@hopatcong.org
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Municipal Clerk

Catherine		Schultz		cschultz@hoptcng.org
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Registered Municipal Accountant

Paul		Lerch		plerch@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard		Bunce		rbuncehopatcong@gmail.com
Michael		Francis		mfranchishopatcong@gmail.com
Marie		Galate		mgalatehopatcong@gmail.com
Frank		Padula		fpadulahopatcong@gmail.com
Richard		Schindelar		rschindelarhopatcong@gmail.com
John		Young		jyounghopatcong@gmail.com



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 Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	20.70%	\$458,379.00	\$2,214,326.00	\$2,672,705.00	\$1,500,000.00		\$214,890.00	\$957,815.00				
08	Local Revenue	-8.86%	(\$493,477.09)	\$5,568,077.09	\$5,074,600.00	\$394,600.00		\$810,000.00	\$3,870,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$953,270.00	\$953,270.00	\$953,270.00							
08	Uniform Construction Code Fees	-34.07%	(\$67,167.00)	\$197,167.00	\$130,000.00	\$130,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	5.34%	\$6,109.64	\$114,418.36	\$120,528.00	\$120,528.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-67.89%	(\$390,702.68)	\$575,457.11	\$184,754.43	\$184,754.43							
08	Other Special Items	-29.99%	(\$64,689.05)	\$215,689.05	\$151,000.00	\$151,000.00							
15	Receipts from Delinquent Taxes	-8.69%	(\$84,700.45)	\$974,700.45	\$890,000.00	\$890,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.28%	(\$580,062.09)	\$13,538,592.09	\$12,958,530.00	\$12,958,530.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.96%	(\$97.00)	\$10,097.00	\$10,000.00		\$10,000.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.99%	(\$1,216,406.72)	\$24,361,794.15	\$23,145,387.43	\$17,282,682.43	\$10,000.00	\$1,024,890.00	\$4,827,815.00	\$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	12.00	12.00	-0.50%	(\$6,211.00)	\$1,242,699.00	\$1,236,488.00	\$1,236,488.00								
21	Land-Use Administration	1.00	2.00	-1.48%	(\$1,934.00)	\$130,695.00	\$128,761.00	\$128,761.00								
22	Uniform Construction Code	1.00	2.00	1.29%	\$2,436.00	\$188,776.00	\$191,212.00	\$191,212.00								
23	Insurance			3.32%	\$69,000.00	\$2,076,000.00	\$2,145,000.00	\$2,135,000.00		\$5,000.00	\$5,000.00					
25	Public Safety	33.00	22.00	-1.48%	(\$62,945.00)	\$4,256,339.00	\$4,193,394.00	\$4,193,394.00								
26	Public Works	23.00	5.00	-6.37%	(\$300,746.68)	\$4,717,985.11	\$4,417,238.43	\$1,948,634.00	\$184,754.43	\$562,575.00	\$1,721,275.00					
27	Health and Human Services		1.00	1.06%	\$1,758.00	\$165,947.00	\$167,705.00	\$167,705.00								
28	Parks and Recreation	1.00	4.00	4.82%	\$9,685.00	\$200,827.00	\$210,512.00	\$200,512.00	\$10,000.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-23.75%	(\$5,000.00)	\$21,054.00	\$16,054.00	\$16,054.00								
31	Utilities and Bulk Purchases			-6.06%	(\$30,000.00)	\$495,000.00	\$465,000.00	\$465,000.00								
32	Landfill / Solid Waste Disposal			0.39%	\$5,000.00	\$1,274,000.00	\$1,279,000.00	\$1,279,000.00								
35	Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
36	Statutory Expenditures			6.74%	\$113,088.00	\$1,677,893.00	\$1,790,981.00	\$1,714,481.00		\$38,500.00	\$38,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.00%	\$0.00	\$120,528.00	\$120,528.00	\$120,528.00								
43	Court and Public Defender	4.00	1.00	-12.29%	(\$20,738.00)	\$168,747.00	\$148,009.00	\$148,009.00								
44	Capital			11.73%	\$10,450.00	\$89,050.00	\$99,500.00	\$75,000.00		\$14,500.00	\$10,000.00					
45	Debt			7.77%	\$346,455.00	\$4,459,550.00	\$4,806,005.00	\$1,348,150.00		\$404,315.00	\$3,053,540.00					
46	Deferred Charges			0.00%	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00								
48	Debt - Type 1 School District			-100.00%	(\$1,660,000.00)	\$1,660,000.00	\$0.00									
50	Reserve for Uncollected Taxes			#DIV/0!	\$1,660,000.00		\$1,660,000.00	\$1,660,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	75.00	49.00	0.57%	\$130,297.32	\$23,015,090.11	\$23,145,387.43	\$17,097,928.00	\$184,754.43	\$10,000.00	\$1,024,890.00	\$4,827,815.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	764	\$15,936,800.00	1.14%
2 Residential	6,095	\$1,302,854,200.00	93.16%
3A/3B Farm	47	\$3,263,100.00	0.23%
4A Commercial	80	\$76,113,100.00	5.44%
4B Industrial	1	\$345,500.00	0.02%
4C Apartments			0.00%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	6,987	\$1,398,512,700.00	100.00%

Average Ratio (%), Assessed to True Value	87.22%
Equalized Valuation, Taxable Properties	\$1,603,431,208.44

Total # of property tax appeals filed in 2015	County Tax Board	45.00
	State Tax Court	84.00
Number of 2015 County Tax Board decisions appealed to Tax Court		10.00
Number of pending property tax appeals in State Tax Court		74.00

Amount paid out by municipality for tax appeals in 2015	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	9	\$34,538,200.00	44.65%
15B Other Schools	1	\$288,800.00	0.37%
15C Public Property	704	\$29,920,200.00	38.68%
15D Church and Charities	11	\$6,812,000.00	8.81%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	36	\$5,793,600.00	7.49%
Total	761	\$77,352,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 5.53%

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
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	89,492.80	\$15,250.00		\$0.00	\$72,892.80	\$1,350.00
Supervisory Staff (Department Heads & Managers)	10.00		1,174,676.53	\$869,830.94	\$5,000.00	\$139,545.59	\$85,500.00	\$74,800.00
Police Officers (Including Superior Officers)	25.00	3.00	4,585,140.25	\$2,750,410.00	\$407,400.00	\$706,030.25	\$452,800.00	\$268,500.00
Fire Fighters (Including Superior Officers)	76 Volunteers		0.00					
All Other Union Employees not listed above	33.00		3,634,010.72	\$1,931,498.06	\$331,008.00	\$240,664.66	\$935,540.00	\$195,300.00
All Other Non-Union Employees not listed above		40.00	1,116,494.95	\$847,234.45	\$55,000.00	\$95,740.50	\$33,820.00	\$84,700.00
Totals	68.00	50.00	10,599,815.25	\$6,414,223.45	\$798,408.00	\$1,181,981.00	\$1,580,552.80	\$624,650.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	14.00	\$11,672.04	\$163,408.56	9.00	\$11,049.00	\$99,441.00
Parent & Child	10.00	\$17,187.96	\$171,879.60	11.00	\$16,272.00	\$178,992.00
Employee & Spouse (or Partner)	15.00	\$26,577.00	\$398,655.00	12.00	\$24,513.00	\$294,156.00
Family	35.00	\$30,918.00	\$1,082,130.00	35.00	\$28,518.00	\$998,130.00
Employee Cost Sharing Contribution (enter as negative -)			(\$308,000.00)			(\$229,440.48)
Subtotal	74.00		\$1,508,073.16	67.00		\$1,341,278.52
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$11,460.00	\$0.00	1	\$11,049.00	\$11,049.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$25,632.00	\$76,896.00	2	\$24,513.00	\$49,026.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$4,000.00)			(\$3,627.60)
Subtotal	3.00		\$72,896.00	3.00		\$56,447.40
<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	77.00		\$1,580,969.16	70.00		\$1,397,725.92

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)?

No

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	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt		\$0.00				
Utility Fund Debt						
Water	\$3,984,955.56	\$3,984,955.56	\$2,047,310.00	\$1,817,426.00	\$1,861,976.00	\$34,226,927.00
Sewer	\$35,719,311.35	\$35,719,311.35	\$1,410,545.00	\$1,300,644.00	\$1,253,162.00	\$10,544,249.00
0		\$0.00	\$133,000.00			
0		\$0.00	\$17,875.00			
0		\$0.00	\$1,050,000.00	\$1,050,000.00	\$1,045,000.00	\$2,335,000.00
0		\$0.00	\$147,275.00	\$118,273.00	\$89,273.00	\$107,598.00
<u>Municipal Purposes</u>						
Debt Authorized	\$100,530.00	\$100,530.00				
Notes Outstanding	\$3,064,430.00	\$3,064,430.00				
Bonds Outstanding	\$5,480,000.00	\$5,480,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$48,349,226.91	\$39,704,266.91	\$4,806,005.00	\$4,286,343.00	\$4,249,411.00	\$47,213,774.00
Population (2010 census)	15,147					
Per Capita Gross Debt	\$3,192.00					
Per Capita Net Debt	\$570.74					
3 Yr. Average Property Valuation		\$1,630,368,613.67				
Net Debt as % of 3 Year Avg Property Valuation		0.53%				
Utility Fund - Principal			\$2,047,310.00	\$1,817,426.00	\$1,861,976.00	\$34,226,927.00
Utility Fund - Interest			\$1,410,545.00	\$1,300,644.00	\$1,253,162.00	\$10,544,249.00
Bond Anticipation Notes - Principal			\$133,000.00			
Bond Anticipation Notes - Interest			\$17,875.00			
Bonds - Principal			\$1,050,000.00	\$1,050,000.00	\$1,045,000.00	\$2,335,000.00
Bonds - Interest			\$147,275.00	\$118,273.00	\$89,273.00	\$107,598.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$4,806,005.00	\$4,286,343.00	\$4,249,411.00	\$47,213,774.00
Total Principal			\$3,230,310.00	\$2,867,426.00	\$2,906,976.00	\$36,561,927.00
Total Interest			\$1,575,695.00	\$1,418,917.00	\$1,342,435.00	\$10,651,847.00
% of Total Current Year Budget			20.76%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa2	AA+				
Year of Last Rating	2015	2014				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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