State of New Jersey
Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 1416 Lincoln Park Borough - County of Morris

Introduced

Municode: 1416 **Filename:** 1416_fbi_2016.xlsm

Website: lincolnpark.org

Phone Number: 973-694-6100

Mailing Address: 34 Chapel Hill Road

Email the UFB if not using Outlook

Municipality: Lincoln Park **State:** NJ **Zip:** 07035

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
David	A.	Runfeldt	12/31/2018	mayorrunfeldt@bolp.org

Chief Administrative Officer

Perry	T.	Mayers		pmayers@bolp.org

Chief Financial Officer

Kerry	L.	Geisler		kgeisler@bolp.org

Municipal Clerk

Cynthia	L.	Sloane		cindis@bolp.org

Registered Municipal Accountant

Charles	J.	Ferraioli		ferraiol@optonline.net

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond	T.	Kerwin	12/31/2016	RayK@bolp.org
Robert		Cardillo	12/31/2018	bcardillo@bolp.org
Gary		Gemian	12/31/2016	ggemian@bolp.org
Daniel		Moeller	12/31/2018	dmoeller@bolp.org
Ellen		Ross	12/31/2016	ellenr@bolp.org
Ann		Thompson	12/31/2018	athompson@bolp.org
James	A.	Wild	12/31/2016	jwild@bolp.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.925	$12,588,207.49	36.27%	$2,955.28
Municipal Library	0.032	$446,936.00	1.29%	$102.24
Municipal Open Space	0.011	$135,947.91	0.39%	$35.14
Fire Districts (avg. rate/total levies)			0.00%	$0.00
Other Special Districts (total levies)			0.00%	$0.00
Local School District	1.341	$18,221,921.00	52.50%	$4,284.36
Regional School District			0.00%	$0.00
County Purposes	0.235	$3,185,783.47	9.18%	$750.80
County Library			0.00%	$0.00
County Board of Health			0.00%	$0.00
County Open Space	0.010	$132,120.30	0.38%	$31.95
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2015 Budget)	2.554	$34,710,916.17	100.00%	$8,159.77

Total Taxable Valuation as of October 1, 2015 $1,354,928,400.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment $319,490.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.925	0.946	2.27%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$12,588,207.49	$12,835,192.18	1.96%	$246,984.69

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$2,955.28	$3,022.38	2.27%	$67.09

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	$12,835,192.18
Municipal Library	ACTUAL	$449,295.00
Municipal Open Space	ACTUAL	$135,492.84
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	$18,495,249.82
Regional School District		
County Purposes	ESTIMATED	$3,233,570.22
County Library		
County Board of Health		
County Open Space	ESTIMATED	$135,492.84
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$35,284,292.90

Revenue Anticipated, Excluding Tax Levy	4,900,472.31
Budget Appropriations, before Reserve for Uncollected Taxes	17,546,200.49
Total Non-Municipal Tax Levy	$21,999,805.72
Amount to be Raised by Taxes - Before RUT	$34,645,533.90
Reserve for Uncollected Taxes (RUT)	$638,679.55
Total Amount to be Raised by Taxes	$35,284,213.45
% of Tax Collections used to Calculate RUT	98.19%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	34,288,212.31
Total Tax Levy, CY 2015	34,767,358.51
% of Taxes Collected, CY 2015	98.62%
Delinquent Taxes - December 31, 2015	$426,031.86

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	28.82%	$275,990.00	$957,500.00	$1,233,490.00	$927,500.00		$305,990.00					
08	Local Revenue	3.26%	$151,328.07	$4,639,849.06	$4,791,177.13	$2,491,177.00		$2,300,000.13					
09	State Aid (without offsetting appropriation)	0.00%	$0.00	$908,438.00	$908,438.00	$908,438.00							
08	Uniform Construction Code Fees	10.00%	$10,000.00	$100,000.00	$110,000.00	$110,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	$0.00		$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	$130,000.00		$130,000.00			$130,000.00					
10	Public and Private Revenue	-76.03%	($340,468.33)	$447,825.64	$107,357.31	$107,357.31							
08	Other Special Items	-82.82%	($270,000.00)	$326,000.00	$56,000.00	$56,000.00							
15	Receipts from Delinquent Taxes	0.00%	$0.00	$300,000.00	$300,000.00	$300,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.96%	$246,984.69	$12,588,207.49	$12,835,192.18	$12,835,192.18							
07	Minimum Library Tax	0.53%	$2,359.00	$446,936.00	$449,295.00	$449,295.00							
54	Open Space Levy Tax	-0.33%	($455.07)	$135,947.91	$135,492.84		$135,492.84						
07	Addition to Local District School Tax	#DIV/0!	$0.00		$0.00								
08	Deficit General Budget	#DIV/0!	$0.00		$0.00								
	Total	0.99%	$205,738.36	$20,850,704.10	$21,056,442.46	$18,184,959.49	$135,492.84	$2,735,990.13	$0.00	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions Full-Time	Budgeted 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	Water Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	7.00	8.00	3.47%	$37,340.22	$1,076,994.70	$1,114,334.92	$965,781.92			$148,553.00					
21	Land-Use Administration	1.10		25.58%	$31,820.89	$124,378.13	$156,199.02	$156,199.02								
22	Uniform Construction Code	1.90	3.00	3.95%	$5,604.60	$142,044.31	$147,648.91	$147,648.91								
23	Insurance			1.83%	$42,500.00	$2,319,000.00	$2,361,500.00	$2,161,500.00			$200,000.00					
25	Public Safety	29.00	5.00	-4.78%	($188,344.53)	$3,944,087.53	$3,755,743.00	$3,743,682.74	$12,060.26							
26	Public Works	21.00	4.00	4.10%	$124,192.64	$3,029,539.34	$3,153,731.98	$2,564,363.73	$62,821.12		$526,547.13					
27	Health and Human Services	2.00		5.19%	$17,080.58	$329,229.72	$346,310.30	$315,661.30	$30,649.00							
28	Parks and Recreation	2.00	4.00	-1.59%	($8,855.11)	$557,437.91	$548,582.80	$413,089.96		$135,492.84						
29	Education (including Library)			0.53%	$2,359.00	$446,936.00	$449,295.00	$449,295.00								
30	Unclassified			62.89%	$28,224.11	$44,875.89	$73,100.00	$73,100.00								
31	Utilities and Bulk Purchases			0.56%	$20,053.00	$3,599,440.00	$3,619,493.00	$2,217,333.00			$1,402,160.00					
32	Landfill / Solid Waste Disposal			#DIV/0!	$0.00		$0.00									
35	Contingency			0.00%	$0.00	$1,000.00	$1,000.00	$1,000.00								
36	Statutory Expenditures			4.27%	$62,145.00	$1,455,405.00	$1,517,550.00	$1,441,645.00			$75,905.00					
37	Judgements			#DIV/0!	$0.00		$0.00									
42	Shared Services			#DIV/0!	$0.00		$0.00									
43	Court and Public Defender	1.00	3.00	1.23%	$1,681.96	$136,694.57	$138,376.53	$136,549.60	$1,826.93							
44	Capital			-22.38%	($160,000.00)	$715,000.00	$555,000.00	$375,000.00	$130,000.00		$50,000.00					
45	Debt			5.14%	$114,936.00	$2,234,882.00	$2,349,818.00	$2,146,993.00			$202,825.00					
46	Deferred Charges			62.50%	$50,000.00	$80,000.00	$130,000.00	$130,000.00								
48	Debt - Type 1 School District			#DIV/0!	$0.00		$0.00									
50	Reserve for Uncollected Taxes			4.07%	$25,000.00	$613,759.00	$638,759.00	$638,759.00								
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	65.00	27.00	0.99%	$205,738.36	$20,850,704.10	$21,056,442.46	$18,077,602.18	$237,357.31	$135,492.84	$2,605,990.13	$0.00	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	**Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance.	**Amount**	**Comment/Explanation**
			X	Tax Assessor Salary & Wages and Other Expenses	$32,000.00	An increase in these appropriations in 2016due to the retirement of Assessor and new shared service with Montville Township. There will be no salary and wage item in 2017 budget.
	X			Motor Fuel	$10,000.00	Budget item reflects reducition in gasoline prices. Future budgets will stay flat to this number depending upon market costs.
			X	Planning Board Other Expenses	$24,000.00	Increase due to finalization of Master Plan. This budget item will return to previous levels in the 2017 budget and beyond.

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	120	$6,411,400.00	0.47%
2	Residential	3,544	$1,132,273,600.00	83.57%
3A/3B	Farm	33	$5,480,500.00	0.40%
4A	Commercial	79	$114,157,800.00	8.43%
4B	Industrial	25	$59,708,400.00	4.41%
4C	Apartments	2	$36,896,700.00	2.72%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property			0.00%
	Total	3,803	$1,354,928,400.00	100.00%

Average Ratio (%), Assessed to True Value	102.34%
Equalized Valuation, Taxable Properties	$1,323,948,016.42

Total # of property tax appeals filed in 2015	County Tax Board	53.00
	State Tax Court	14.00
Number of 2015 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		4.00

Amount paid out by municipality for tax appeals in 2015	$428,003.42

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	3	$14,622,300.00	15.50%
15B	Other Schools	2	$7,636,200.00	8.09%
15C	Public Property	312	$35,249,000.00	37.36%
15D	Church and Charities	12	$13,699,100.00	14.52%
15E	Cemeteries & Graveyards			0.00%
15F	Other Exempt	33	$23,136,800.00	24.52%
	Total	362	$94,343,400.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 6.96%

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

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 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total				

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 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

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 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

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 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$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		8.00	55,851.15	$46,500.00		$5,793.90	$0.00	$3,557.25
Supervisory Staff (Department Heads & Managers)	8.00	1.00	1,231,713.66	$909,729.00	$1,500.00	$113,352.23	$137,423.41	$69,709.02
Police Officers (Including Superior Officers)	23.00		4,074,361.11	$2,624,794.00	$295,000.00	$673,784.62	$257,418.25	$223,364.24
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	30.00	4.00	2,594,254.26	$1,597,057.00	$194,851.00	$198,993.30	$466,272.00	$137,080.96
All Other Non-Union Employees not listed above	4.00	14.00	471,406.08	$318,710.00	$3,000.00	$39,711.27	$85,374.00	$24,610.82
Totals	65.00	27.00	8,427,586.27	$5,496,790.00	$494,351.00	$1,031,635.32	$946,487.66	$458,322.29

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	18.00	$11,484.00	$206,712.00	15.00	$10,980.00	$164,700.00
Parent & Child	6.00	$16,968.00	$101,808.00	8.00	$16,224.00	$129,792.00
Employee & Spouse (or Partner)	8.00	$25,584.00	$204,672.00	5.00	$24,468.00	$122,340.00
Family	23.00	$29,700.00	$683,100.00	27.00	$28,404.00	$766,908.00
Employee Cost Sharing Contribution (enter as negative -)			($299,266.00)			($200,000.00)
Subtotal	55.00		$897,026.00	55.00		$983,740.00
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	9	$10,344.00	$93,096.00	10	$10,980.00	$109,800.00
Parent & Child	1	$16,968.00	$16,968.00	1	$16,224.00	$16,224.00
Employee & Spouse (or Partner)	11	$20,688.00	$227,568.00	9	$24,468.00	$220,212.00
Family	10	$29,700.00	$297,000.00	11	$28,404.00	$312,444.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	31.00		$634,632.00	31.00		$658,680.00
GRAND TOTAL	86.00		$1,531,658.00	86.00		$1,642,420.00

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
ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items): Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA Local 192	1482.00	$612,264.99	X		
United Service Workers Local 74	1166.50	$85,936.72	X		
Local 74 - Crossing Guards	10.00	$441.66	X		
Public Works Superintendent	240.50	$22,112.07		X	
Police Chief	122.25	$19,311.37		X	
Court Administrator	299.50	$15,000.00		X	
Director of Development	57.00	$14,141.70		X	
Chief Financial Officer	23.50	$7,193.82		X	
Business Administrator	6.50	$2,345.98		X	
Recreation Director	5.00	$1,384.60		X	
Municipal Clerk	0.25	$69.23		X	
Supervisory Employees	164.25	$25,523.89		X	
All Other Non-Unionized Employees	14.75	$2,658.76		X	
Totals	3592.00	$808,384.79			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016		$23,000.00			

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$1,690,000.00	$1,690,000.00	$0.00
Regional School Debt			$0.00
Utility Fund Debt			
Water	$2,206,580.00	$2,206,580.00	$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
Municipal Purposes			
Debt Authorized	$230,649.00		$230,649.00
Notes Outstanding			$0.00
Bonds Outstanding	$24,304,250.00	$23,145.24	$24,281,104.76
Loans and Other Debt			$0.00
Total (Current Year)	$28,431,479.00	$3,919,725.24	$24,511,753.76

Population (2010 census)	10,521
Per Capita Gross Debt	$2,702.36
Per Capita Net Debt	$2,329.79
3 Yr. Average Property Valuation	$1,341,983,916.00
Net Debt as % of 3 Year Avg Property Valuation	1.83%

	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	$145,000.00	$145,000.00	$145,000.00	$1,770,750.00
Utility Fund - Interest	$50,818.70	$46,593.76	$42,693.76	$220,043.83
Bond Anticipation Notes - Principal				
Bond Anticipation Notes - Interest				
Bonds - Principal	$440,000.00	$570,000.00	$595,000.00	$3,080,000.00
Bonds - Interest	$13,507.09	$118,806.26	$101,656.26	$276,109.41
Loans & Other Debt - Principal	$750,000.00	$790,000.00	$805,000.00	$17,274,250.00
Loans & Other Debt - Interest	$826,418.26	$799,631.26	$771,681.26	$5,185,809.45
Total	$2,225,744.05	$2,470,031.28	$2,461,031.28	$27,806,962.69
Total Principal	$1,335,000.00	$1,505,000.00	$1,545,000.00	$22,125,000.00
Total Interest	$890,744.05	$965,031.28	$916,031.28	$5,681,962.69
% of Total Current Year Budget	10.57%			

Description	Debt Not Listed Above			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				

Bond Rating	Moody's	Standard & Poors	Fitch
Rating		AA+	
Year of Last Rating		2015	

Mark "X" if Municipality has no bond rating

Sheet UFB-10

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
Receiving	Montville Township	Animal Control & Shelter		1/1/2010	12/31/2019	$26,479.44
Receiving	Township of Bloomfield	Environmental Health Services		5/1/2014	12/31/2016	$14,352.00
Receiving	Montville Township	Tax Assessor		2/1/2016	12/31/2016	$54,241.00

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

The Pequannock, Lincoln Park, and Fairfield Sewerage Authority (TBSA - Two Bridges)

USER FRIENDLY BUDGET SECTION - Notes

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