



# State of New Jersey Local Government Services

**Year:** 2019 **Municipal User Friendly Budget**

**MUNICIPALITY:** 1812 Millstone Borough - County of Somerset Introduced ▼

**Municode:** 1812 **Filename:** 1812\_fbi\_2019.xlsm

**Website:** www.millstoneboro.org

**Phone Number:** 908-281-6893

**Mailing Address:** BOROUGH OF MILLSTONE

1353 MAIN STREET, MILLSTONE, NJ 08844

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

**Municipality:** MILLSTONE **State:** NJ **Zip:** 08844

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
RAYMOND		HECK	12/31/2022	

### Chief Administrative Officer

RAYMOND	HECK			
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### Chief Financial Officer

LAURA		POPICK		
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### Municipal Clerk

GREGORY	J	BONIN		
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### Registered Municipal Accountant

ROBERT	W	SWISHER		
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
SCOTT		ROSS	12/31/2020	
VINCENT		BIVIANO	12/31/2021	
ALAN		KIDD	12/31/2020	
DENENE		SMERDON	12/31/2019	
JONATHAN		STASHEK	12/31/2021	
DEREK		DANDY	12/31/2019	

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.624	\$326,859.00	21.79%	\$0.00	Municipal Purpose Tax	ESTIMATED	\$326,859.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District		\$955,324.00	63.70%	\$0.00	Regional School District	ESTIMATED	\$973,336.00
County Purposes		\$175,575.14	11.71%	\$0.00	County Purposes	ESTIMATED	\$173,190.90
County Library		\$25,681.04	1.71%	\$0.00	County Library	ESTIMATED	\$25,681.04
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space		\$16,379.81	1.09%	\$0.00	County Open Space	ESTIMATED	\$16,379.82
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2018 Budget)</b>	0.624	\$1,499,818.99	100.00%	\$0.00	<b>Total ESTIMATED amount to be raised by taxes</b>		\$1,515,446.76
Total Taxable Valuation as of October 1, 2018 <span style="float: right; text-align: right;">\$522,722,800.00</span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right; text-align: right;">273,798.62</span>		
Current Year Average Residential Assessment <span style="float: right; text-align: right;">\$318,906.00</span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right; text-align: right;">505,657.62</span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right; text-align: right;">\$1,188,587.76</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right; text-align: right;">\$1,420,446.76</span>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <span style="float: right; text-align: right;">\$95,000.19</span>		
	0.624	0.624	0.00%		Total Amount to be Raised by Taxes <span style="float: right; text-align: right;">\$1,515,446.95</span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right; text-align: right;">93.73%</span>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$326,859.00	\$326,859.00	0.00%	\$0.00			
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2018 <span style="float: right; text-align: right;">1,480,054.70</span>		
	\$0.00	\$1,989.97	#DIV/0!	\$1,989.97	Total Tax Levy, CY 2018 <span style="float: right; text-align: right;">1,514,076.24</span>		
					% of Taxes Collected, CY 2018 <span style="float: right; text-align: right;">97.75%</span>		
					Delinquent Taxes - December 31, 2018 <span style="float: right; text-align: right;">\$29,080.65</span>		

**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	-10.64%	(\$24,771.38)	\$232,734.00	\$207,962.62	\$207,962.62							
08	Local Revenue	#DIV/0!	\$0.00		\$0.00								
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$65,836.00	\$65,836.00	\$65,836.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
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	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-100.00%	(\$83,663.97)	\$83,663.97	\$0.00								
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00								
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	#DIV/0!	\$0.00		\$0.00								
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
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								
	<b>Total</b>	<b>-28.37%</b>	<b>(\$108,435.35)</b>	<b>\$382,233.97</b>	<b>\$273,798.62</b>	<b>\$273,798.62</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION**  
**STRUCTURAL BUDGET IMBALANCES**

<div style="display: flex; justify-content: space-around; padding: 5px;"> <span style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Revenues at Risk</span> <span style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Non-recurring appropriation reductions</span> <span style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Future Year Appropriation Increases</span> <span style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small;">Structural Imbalance Offsets</span> </div>				<p><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p><b>Amount</b></p>	<p><b>Comment/Explanation</b></p>
<b>X</b>			Misc. Revenues - Energy Receipts Tax	\$65,836.00	We are advised that the amount of Energy Receipts Tax are not secure and not guaranteed from year to year	
		<b>X</b>	Appropriation (Capital Improvement Fund)	\$42,800.00	One time appropriation for paving, a generator and tree removal and pruning.	

**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	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government		6.00	-2.95%	(\$4,065.40)	\$137,980.40	\$133,915.00	\$133,915.00							
21	Land-Use Administration		1.00	0.40%	\$112.00	\$28,110.00	\$28,222.00	\$28,222.00							
22	Uniform Construction Code		2.00	31.14%	\$1,582.00	\$5,080.00	\$6,662.00	\$6,662.00							
23	Insurance			0.00%	\$0.00	\$14,200.00	\$14,200.00	\$14,200.00							
25	Public Safety			0.00%	\$0.00	\$58,500.00	\$58,500.00	\$58,500.00							
26	Public Works		1.00	3.83%	\$3,500.00	\$91,500.00	\$95,000.00	\$95,000.00							
27	Health and Human Services			-3.09%	(\$650.00)	\$21,050.00	\$20,400.00	\$20,400.00							
28	Parks and Recreation			3.70%	\$150.00	\$4,050.00	\$4,200.00	\$4,200.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			#DIV/0!	\$0.00		\$0.00								
31	Utilities and Bulk Purchases			19.23%	\$3,000.00	\$15,600.00	\$18,600.00	\$18,600.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			-12.50%	(\$500.00)	\$4,000.00	\$3,500.00	\$3,500.00							
36	Statutory Expenditures			5.32%	\$523.00	\$9,827.00	\$10,350.00	\$10,350.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			2.00%	\$878.60	\$43,929.60	\$44,808.20	\$44,808.20							
43	Court and Public Defender			0.00%	\$0.00	\$14,500.00	\$14,500.00	\$14,500.00							
44	Capital			-37.15%	(\$25,300.00)	\$68,100.00	\$42,800.00	\$42,800.00							
45	Debt			#DIV/0!	\$0.00		\$0.00								
46	Deferred Charges			-28.58%	(\$4,001.58)	\$14,002.00	\$10,000.42	\$10,000.42							
48	Debt - Type I School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$95,000.00	\$95,000.00	\$95,000.00							
55	Surplus General Budget			-10.64%	(\$24,771.38)	\$232,734.00	\$207,962.62	\$207,962.62							
	Total	0.00	10.00	-5.77%	(\$49,542.76)	\$858,163.00	\$808,620.24	\$808,620.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	11	\$322,600.00	0.61%	15A Public Schools	0		0.00%
2 Residential	152	\$48,473,700.00	91.94%	15B Other Schools	0		0.00%
3A/3B Farm	4	\$33,100.00	0.06%	15C Public Property	21	\$9,038,400.00	53.70%
4A Commercial	10	\$3,893,400.00	7.38%	15D Church and Charities	4	\$6,946,400.00	41.27%
4B Industrial			0.00%	15E Cemeteries & Graveyards	0		0.00%
4C Apartments			0.00%	15F Other Exempt	4	\$846,500.00	5.03%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>177</b>	<b>\$52,722,800.00</b>	<b>100.00%</b>	<b>Total</b>	<b>29</b>	<b>\$16,831,300.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				94.55%			
Equalized Valuation, Taxable Properties				\$55,761,819.14			
Total # of property tax appeals filed in 2018				County Tax Board		1.00	
				State Tax Court		0.00	
Number of 2018 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				1.00			
Amount paid out by municipality for tax appeals in 2018				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties      31.92%			

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 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 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate		
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total			\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total			\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total																					

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></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><u>Elected Officials - Health Benefits - Annual Cost</u></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><u>Retirees - Health Benefits - Annual Cost</u></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>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</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)?**



**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			0.00					
Supervisory Staff (Department Heads & Managers)		4.00	49,235.00	\$42,735.00		\$2,000.00		\$4,500.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above		6.00	19,514.00	\$17,214.00		\$1,000.00		\$1,300.00
<b>Totals</b>	0.00	10.00	68,749.00	\$59,949.00	\$0.00	\$3,000.00	\$0.00	\$5,800.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

			Current Year	2020	2021	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						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<b>Municipal Purposes</b>						
Debt Authorized		\$0.00				
Notes Outstanding		\$0.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)						
Per Capita Gross Debt	#DIV/0!					
Per Capita Net Debt	#DIV/0!					
3 Yr. Average Property Valuation						
Net Debt as % of 3 Year Avg Property Valuation		#DIV/0!				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			\$0.00	\$0.00	\$0.00	\$0.00
Total Principal			\$0.00	\$0.00	\$0.00	\$0.00
Total Interest			\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			0.00%			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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