



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0001 Select your Local Government

Adopted

Municode:

Filename: 1812_fba_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
RAYMOND		HECK	12/31/2018	

Chief Administrative Officer

RAYMOND		HECK		
---------	--	------	--	--

Chief Financial Officer

LAURA		POPICK		
-------	--	--------	--	--

Municipal Clerk

GREGORY		BONIN		
---------	--	-------	--	--

Registered Municipal Accountant

ROBERT		SWISHER		
--------	--	---------	--	--

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
SCOTT		ROSS	12/31/2020	
MERRY		EMMICH	12/31/2018	
ALAN		KIDD	12/31/2020	
DENENE		SMERDON	12/31/2019	
JONATHAN		STASHEK	12/31/2018	
DEREK		DANDY	12/31/2019	



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.615	\$324,330.00	22.29%	\$0.00
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District			0.00%	\$0.00
Regional School District		\$920,720.00	63.29%	\$0.00
County Purposes		\$168,882.09	11.61%	\$0.00
County Library		\$24,797.95	1.70%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space		\$15,999.65	1.10%	\$0.00
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	0.615	\$1,454,729.69	100.00%	\$0.00

Total Taxable Valuation as of	October 1, 2017	\$52,325,900.00
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		\$314,669.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.615	0.625	1.63%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$324,330.00	\$326,859.00	0.78%	\$2,529.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$1,966.68	#DIV/0!	\$1,966.68

Sheet UFB-1

Current Year 2018 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED	\$326,859.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District		
Regional School District	ESTIMATED	\$937,313.00
County Purposes	ESTIMATED	\$168,882.10
County Library	ESTIMATED	\$24,797.96
County Board of Health		\$0.00
County Open Space	ESTIMATED	\$15,999.66
Other County Levies (total)		\$0.00
Total ESTIMATED amount to be raised by taxes		\$1,473,851.72

Revenue Anticipated, Excluding Tax Levy	382,233.97
Budget Appropriations, before Reserve for Uncollected Taxes	614,092.97
Total Non-Municipal Tax Levy	\$1,146,992.72
Amount to be Raised by Taxes - Before RUT	\$1,378,851.72
Reserve for Uncollected Taxes (RUT)	\$94,910.27
Total Amount to be Raised by Taxes	\$1,473,761.99

% of Tax Collections used to Calculate RUT	93.56%
--	--------

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	1,427,425.84
Total Tax Levy, CY 2017	1,450,934.53
% of Taxes Collected, CY 2017	98.38%
Delinquent Taxes - December 31, 2017	\$29,935.83

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	-2.21%	(\$5,266.00)	\$238,000.00	\$232,734.00	\$232,734.00							
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								
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!	\$0.00		\$0.00								
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-1.57%	(\$1,336.03)	\$85,000.00	\$83,663.97	\$83,663.97							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00		\$0.00								
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	0.78%	\$2,529.00	\$324,330.00	\$326,859.00	\$326,859.00							
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								
	Total	-0.57%	(\$4,073.03)	\$713,166.00	\$709,092.97	\$709,092.97	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government		7.00	-0.72%	(\$1,050.00)	\$144,900.00	\$143,850.00	\$143,850.00								
21	Land-Use Administration		1.00	0.00%	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00								
22	Uniform Construction Code		1.00	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
23	Insurance			0.00%	\$0.00	\$14,200.00	\$14,200.00	\$14,200.00								
25	Public Safety			1.91%	\$1,098.70	\$57,401.30	\$58,500.00	\$58,500.00								
26	Public Works		2.00	6.75%	\$5,276.88	\$78,223.12	\$83,500.00	\$83,500.00								
27	Health and Human Services			0.48%	\$100.00	\$20,950.00	\$21,050.00	\$21,050.00								
28	Parks and Recreation			-4.71%	(\$200.00)	\$4,250.00	\$4,050.00	\$4,050.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			1.92%	\$350.00	\$18,250.00	\$18,600.00	\$18,600.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			-20.00%	(\$1,000.00)	\$5,000.00	\$4,000.00	\$4,000.00								
36	Statutory Expenditures			108.16%	\$10,563.00	\$9,766.00	\$20,329.00	\$20,329.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			2.00%	\$850.00	\$42,400.00	\$43,250.00	\$43,250.00								
43	Court and Public Defender			97.94%	\$7,174.42	\$7,325.58	\$14,500.00	\$14,500.00								
44	Capital			-15.22%	(\$27,236.03)	\$179,000.00	\$151,763.97	\$68,100.00	\$83,663.97							
45	Debt			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
46	Deferred Charges			0.00%	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$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			-2.21%	(\$5,266.00)	\$238,000.00	\$232,734.00	\$232,734.00								
	Total	0.00	11.00	-0.98%	(\$9,339.03)	\$951,166.00	\$941,826.97	\$858,163.00	\$83,663.97	\$0.00	\$0.00	\$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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				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
		X		Appropriation (Capital Improvement Fund)	\$68,100.00	One time appropriation to accompany roadway grant (Van Doren Road) as well as install security cameras and tree removal and pruning.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	11	\$322,600.00	0.62%	15A Public Schools	0	\$0.00	0.00%
2 Residential	153	\$48,144,400.00	92.01%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	4	\$33,100.00	0.06%	15C Public Property	21	\$9,038,400.00	53.73%
4A Commercial	10	\$3,825,800.00	7.31%	15D Church and Charities	4	\$6,946,400.00	41.29%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	4	\$838,100.00	4.98%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	2	\$0.00	0.00%				
Total	180	\$52,325,900.00	100.00%	Total	29	\$16,822,900.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$52,325,900.00			
Total # of property tax appeals filed in 2017				County Tax Board	0.00		
				State Tax Court	0.00		
Number of 2017 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2017							
				Percentage of Exempt vs. Non-Exempt Properties	32.15%		

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 2017 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		0.00	0.00					
Supervisory Staff (Department Heads & Managers)		4.00	40,000.00	\$40,000.00		\$3,532.00		\$4,500.00
Police Officers (Including Superior Officers)		0.00	0.00					
Fire Fighters (Including Superior Officers)		0.00	0.00					
All Other Union Employees not listed above		0.00	0.00					
All Other Non-Union Employees not listed above		7.00	28,850.00	\$28,850.00		\$1,295.00		\$1,300.00
Totals	0.00	11.00	68,850.00	\$68,850.00	\$0.00	\$4,827.00	\$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 - 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			\$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>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	0.00		\$0.00	0.00		\$0.00

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)?

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

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Totals	0.00	\$0.00			
Total Funds Reserved as of end of 2017					
Total Funds Appropriated in 2018					

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

	Gross	Deductions	Net	Current Year	2019	2020	All Additional Future
	Debt		Debt				
Local School Debt			\$0.00	Utility Fund - Principal			
Regional School Debt			\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal			
0			\$0.00	Bond Anticipation Notes - Interest			
0			\$0.00	Bonds - Principal			
0			\$0.00	Bonds - Interest			
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00	Total	\$0.00	\$0.00	\$0.00
<u>Municipal Purposes</u>				Total Principal	\$0.00	\$0.00	\$0.00
Debt Authorized			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	0.00%		
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$0.00	\$0.00	\$0.00	<u>Description</u>	<u>Debt Not Listed Above</u>		
Population (2010 census)				Total Guarantees - Governmental			
Per Capita Gross Debt	#DIV/0!			Total Guarantees - Other			
Per Capita Net Debt	#DIV/0!			Total Capital/Equipment Leases			
3 Yr. Average Property Valuation				Total Other			
Net Debt as % of 3 Year Avg Property Valuation		#DIV/0!		<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>
				Rating			
				Year of Last Rating			
				Mark "X" if Municipality has no bond rating			

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	Frankling Township	Police Patrols				\$43,250.00
Receiving	Frankling Township	Municipal Court				\$13,404.00
Receiving	Frankling Township	Animal Control				\$2,500.00
Receiving	Hillsborough Township	Health Services				\$18,000.00
Receiving	Branchburg Township	Leaf Removal Services				\$6,000.00
Receiving	Somerset County	Recycling Services				\$3,700.00
Receiving	Somerset County	Engineering Services				\$10,000.00
Receiving	Somerset County	Roadway, Curb & Catch Basin Repairs				\$2,500.00
Receiving	Somerset County	Snow Plow & Salting				\$15,500.00

USER FRIENDLY BUDGET SECTION - Notes

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