



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1411_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
Mark		Taylor	12/31/2019	mtaylor@fpboro.net

Chief Administrative Officer

William		Huyler		whuyler@fpboro.net
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Chief Financial Officer

Patrice		Visco		pvisco@fpboro.net
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Municipal Clerk

Sheila		Williams		swilliams@fpboro.net
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Registered Municipal Accountant

Raymond		Sarinelli		rsarinelli@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Scott		Carpenter	12/31/2018	councilmancarpenter@gmail.com
Charles		Germershausen	12/31/2017	councilmangermerhausen@gmail.com
Charles		Malone	12/31/2017	councilmanmalone@gmail.com
Thomas		Michalowski	12/31/2019	councilmanmichalowski@gmail.com
Carmen		Cefolo-Pane	12/31/2018	councilmancefolopane@gmail.com
William		Zuckerman	12/31/2019	councilmanzuckerman@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	Pool Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	1.00%	\$25,595.00	\$2,556,555.00	\$2,582,150.00	\$1,919,000.00		\$400,000.00	\$37,650.00	\$225,500.00			
08	Local Revenue	-17.73%	(\$1,248,929.42)	\$7,043,929.42	\$5,795,000.00	\$921,500.00		\$1,250,000.00	\$151,000.00	\$3,472,500.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,028,158.00	\$1,028,158.00	\$1,028,158.00							
08	Uniform Construction Code Fees	-37.35%	(\$531,820.00)	\$1,423,820.00	\$892,000.00	\$892,000.00							
	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!	\$0.00		\$0.00								
10	Public and Private Revenue	-66.66%	(\$91,680.68)	\$137,540.99	\$45,860.31	\$45,860.31							
08	Other Special Items	-13.99%	(\$155,813.71)	\$1,113,813.71	\$958,000.00	\$958,000.00							
15	Receipts from Delinquent Taxes	-23.34%	(\$72,230.54)	\$309,530.54	\$237,300.00	\$237,300.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-15.07%	(\$2,291,552.25)	\$15,209,472.04	\$12,917,919.79	\$12,917,919.79							
07	Minimum Library Tax	7.78%	\$82,124.00	\$1,056,252.00	\$1,138,376.00	\$1,138,376.00							
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	-14.34%	(\$4,284,307.60)	\$29,879,071.70	\$25,594,764.10	\$20,058,114.10	\$0.00	\$1,650,000.00	\$188,650.00	\$3,698,000.00	\$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	Water Utility	Pool Utility	Sewer Utility	Utility	Utility	Utility
20 General Government	24.00	29.00	-4.85%	(\$279,280.68)	\$5,759,678.49	\$5,480,397.81	\$1,122,714.81			\$1,378,136.00	\$182,650.00	\$2,796,897.00			
21 Land-Use Administration	1.00	0.00	-1.04%	(\$1,355.00)	\$130,635.00	\$129,280.00	\$129,280.00								
22 Uniform Construction Code	4.00	8.00	22.69%	\$102,437.50	\$451,547.50	\$553,985.00	\$553,985.00								
23 Insurance			-1.99%	(\$46,433.43)	\$2,338,523.43	\$2,292,090.00	\$2,292,090.00								
25 Public Safety	40.00	9.00	1.81%	\$89,488.94	\$4,955,206.40	\$5,044,695.34	\$5,044,695.34								
26 Public Works	22.00	2.00	-2.37%	(\$51,955.00)	\$2,196,655.00	\$2,144,700.00	\$2,144,700.00								
27 Health and Human Services	1.00	0.00	0.69%	\$1,731.00	\$249,939.00	\$251,670.00	\$251,670.00								
28 Parks and Recreation	2.00	2.00	1.24%	\$2,300.00	\$185,115.00	\$187,415.00	\$187,415.00								
29 Education (including Library)	6.00	12.00	7.77%	\$82,036.00	\$1,056,340.00	\$1,138,376.00	\$1,138,376.00								
30 Unclassified			-30.77%	(\$20,000.00)	\$65,000.00	\$45,000.00	\$45,000.00								
31 Utilities and Bulk Purchases			1.28%	\$8,500.00	\$663,500.00	\$672,000.00	\$672,000.00								
32 Landfill / Solid Waste Disposal			-39.44%	(\$28,000.00)	\$71,000.00	\$43,000.00	\$43,000.00								
35 Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
36 Statutory Expenditures			13.16%	\$258,887.70	\$1,967,241.00	\$2,226,128.70	\$1,864,294.70			\$138,470.00	\$6,000.00	\$217,364.00			
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42 Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43 Court and Public Defender	1.00	3.00	1.77%	\$2,520.00	\$142,275.00	\$144,795.00	\$144,795.00								
44 Capital			83.39%	\$253,853.00	\$304,400.00	\$558,253.00	\$446,000.00			\$112,253.00					
45 Debt			-23.52%	(\$766,817.32)	\$3,260,267.32	\$2,493,450.00	\$1,788,570.00			\$21,141.00		\$683,739.00			
46 Deferred Charges			383.95%	\$566,463.00	\$147,537.00	\$714,000.00	\$714,000.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			2.00%	\$28,735.85	\$1,436,792.40	\$1,465,528.25	\$1,465,528.25								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	101.00	65.00	0.80%	\$203,111.56	\$25,391,652.54	\$25,594,764.10	\$20,058,114.10	\$0.00	\$0.00	\$1,650,000.00	\$188,650.00	\$3,698,000.00	\$0.00	\$0.00	\$0.00

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	91	\$64,953,700.00	1.92%	15A Public Schools	3	\$34,654,600.00	8.37%
2 Residential	3,116	\$2,050,951,700.00	60.60%	15B Other Schools	2	\$150,380,200.00	36.33%
3A/3B Farm	2	\$868,100.00	0.03%	15C Public Property	58	\$153,204,900.00	37.02%
4A Commercial	210	\$929,394,900.00	27.46%	15D Church and Charities	14	\$43,643,700.00	10.54%
4B Industrial	13	\$88,344,300.00	2.61%	15E Cemeteries & Graveyards	1	\$495,900.00	0.12%
4C Apartments	5	\$245,944,100.00	7.27%	15F Other Exempt	17	\$31,509,600.00	7.61%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$3,974,458.00	0.12%				
Total	3,438	\$3,384,431,258.00	100.00%	Total	95	\$413,888,900.00	100.00%
Average Ratio (%), Assessed to True Value				97.01%			
Equalized Valuation, Taxable Properties				\$3,488,744,725.29			
Total # of property tax appeals filed in 2017							
				County Tax Board	11.00		
				State Tax Court	10.00		
Number of 2017 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				5.00			
Amount paid out by municipality for tax appeals in 2017				\$0.00			
					Percentage of Exempt vs. Non-Exempt Properties	12.23%	

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	3	\$272,579.04	\$18,815,800.00	\$276,968.58
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	2	\$183,292.04	\$10,532,600.00	\$155,039.87
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	5	455,871.08	29,348,400.00	432,008.45

**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)	18.00	1.00	2,381,746.95	\$1,830,514.00		\$220,731.00	\$190,467.95	\$140,034.00
Police Officers (Including Superior Officers)	32.00	2.00	5,708,761.73	\$3,816,650.00	\$105,060.00	\$1,035,375.28	\$462,380.23	\$289,296.23
Fire Fighters (Including Superior Officers)	0.00	2.00	5,382.50	\$5,000.00				\$382.50
All Other Union Employees not listed above	25.00	0.00	2,658,594.24	\$1,563,260.00	\$307,031.00	\$209,007.86	\$459,705.99	\$119,589.39
All Other Non-Union Employees not listed above	26.00	60.00	2,674,015.34	\$1,972,081.00		\$184,576.00	\$366,494.14	\$150,864.20
Totals	101.00	65.00	13,428,500.76	\$9,187,505.00	\$412,091.00	\$1,649,690.14	\$1,479,048.31	\$700,166.31

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	23.00	\$11,259.13	\$258,959.99	21.00	\$6,938.61	\$145,710.71
Parent & Child	4.00	\$21,054.36	\$84,217.44	7.00	\$16,198.81	\$113,391.67
Employee & Spouse (or Partner)	14.00	\$21,037.63	\$294,526.82	17.00	\$20,312.89	\$345,319.05
Family	40.00	\$27,531.40	\$1,101,256.00	43.00	\$27,387.76	\$1,177,673.81
Employee Cost Sharing Contribution (enter as negative -)			(\$576,070.70)			(\$514,400.00)
Subtotal	81.00		\$1,162,889.55	88.00		\$1,267,695.23
<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	11	\$6,453.80	\$70,991.80	10	\$5,075.95	\$50,759.52
Parent & Child	5	\$17,658.43	\$88,292.15	3	\$16,522.62	\$49,567.86
Employee & Spouse (or Partner)	26	\$15,808.73	\$411,026.98	22	\$14,028.68	\$308,630.96
Family	8	\$29,162.44	\$233,299.52	12	\$29,939.29	\$359,271.43
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	50.00		\$803,610.45	47.00		\$768,229.77
GRAND TOTAL	131.00		\$1,966,500.00	135.00		\$2,035,925.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$4,600,000.00	\$4,600,000.00	\$0.00			
Regional School Debt	\$6,764,693.04	\$6,764,693.04	\$0.00			
Utility Fund Debt						
Water	\$8,985,326.00	\$8,985,326.00	\$0.00			
Pool			\$0.00			
Sewer	\$2,924,944.77	\$2,924,944.77	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$11,285,274.00	\$63,687.78	\$11,221,586.22			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$34,560,237.81	\$23,338,651.59	\$11,221,586.22			
Population (2010 census)	<u>11,831</u>					
Per Capita Gross Debt	<u>\$2,921.16</u>					
Per Capita Net Debt	<u>\$948.49</u>					
3 Yr. Average Property Valuation		<u>\$3,217,829,917.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.35%</u>				
Utility Fund - Principal			\$634,280.00	\$149,718.29	\$155,749.01	\$2,816,351.78
Utility Fund - Interest			\$93,103.00	\$80,100.00	\$76,700.00	\$89,575.00
Bond Anticipation Notes - Principal			\$714,000.00			
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,414,274.00	\$920,000.00	\$920,000.00	\$7,317,000.00
Bonds - Interest			\$374,295.00	\$346,010.00	\$318,410.00	\$1,047,680.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$3,229,952.00	\$1,495,828.29	\$1,470,859.01	\$11,270,606.78
Total Principal			\$2,762,554.00	\$1,069,718.29	\$1,075,749.01	\$10,133,351.78
Total Interest			\$467,398.00	\$426,110.00	\$395,110.00	\$1,137,255.00
% of Total Current Year Budget			<u>12.62%</u>			
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	Aaa					
Year of Last Rating	2015					
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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