



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1411_fbi_2020.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	12/31/2023	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	12/31/2021	Councilmancarpenter@gmail.com
Charles		Germerhausen	12/31/2020	Cgermershausen59@gmail.com
Charles		Malone	12/31/2020	Councilmanmalonefp@gmail.com
Carmen		Cefolo-Pane	12/31/2021	Councilwomancefolopane@gmail.com
Kristen		Santoro	12/31/2022	Councilwomansantoro@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	40.84%	\$1,149,350.00	\$2,814,150.00	\$3,963,500.00	\$2,664,000.00		\$400,000.00	\$50,000.00	\$849,500.00			
08	Local Revenue	-17.44%	(\$1,245,769.26)	\$7,144,209.26	\$5,898,440.00	\$900,000.00		\$1,404,940.00	\$121,000.00	\$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	-17.38%	(\$201,991.00)	\$1,161,991.00	\$960,000.00	\$960,000.00							
	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	-8.96%	(\$5,636.23)	\$62,920.23	\$57,284.00	\$57,284.00							
08	Other Special Items	-25.70%	(\$304,418.87)	\$1,184,418.87	\$880,000.00	\$880,000.00							
15	Receipts from Delinquent Taxes	-70.40%	(\$564,286.12)	\$801,586.12	\$237,300.00	\$237,300.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.20%	\$429,568.54	\$13,422,658.03	\$13,852,226.57	\$13,852,226.57							
07	Minimum Library Tax	1.00%	\$11,745.00	\$1,170,344.00	\$1,182,089.00	\$1,182,089.00							
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	-2.54%	(\$731,437.94)	\$28,790,435.51	\$28,058,997.57	\$21,761,057.57	\$0.00	\$1,804,940.00	\$171,000.00	\$4,322,000.00	\$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	31.00	11.89%	\$632,059.46	\$5,314,499.54	\$5,946,559.00	\$1,095,740.00	\$57,284.00		\$1,474,085.00	\$165,910.00	\$3,153,540.00			
21 Land-Use Administration	1.00		141.16%	\$76,163.75	\$53,956.25	\$130,120.00	\$130,120.00								
22 Uniform Construction Code	2.00	10.00	10.06%	\$73,595.32	\$731,514.68	\$805,110.00	\$805,110.00								
23 Insurance			3.08%	\$79,992.33	\$2,596,844.67	\$2,676,837.00	\$2,676,837.00								
25 Public Safety	40.00	6.00	4.02%	\$202,183.93	\$5,028,539.07	\$5,230,723.00	\$5,230,723.00								
26 Public Works	23.00	2.00	3.89%	\$86,988.10	\$2,234,010.90	\$2,320,999.00	\$2,320,999.00								
27 Health and Human Services	1.00		5.44%	\$13,479.55	\$247,738.45	\$261,218.00	\$261,218.00								
28 Parks and Recreation	2.00	2.00	18.34%	\$33,639.28	\$183,460.72	\$217,100.00	\$217,100.00								
29 Education (including Library)	6.00	12.00	2.59%	\$29,838.47	\$1,152,252.53	\$1,182,091.00	\$1,182,091.00								
30 Unclassified			34.28%	\$14,040.11	\$40,959.89	\$55,000.00	\$55,000.00								
31 Utilities and Bulk Purchases			21.16%	\$129,655.06	\$612,844.94	\$742,500.00	\$742,500.00								
32 Landfill / Solid Waste Disposal			-59.88%	(\$145,313.40)	\$242,678.40	\$97,365.00	\$97,365.00								
35 Contingency			#DIV/0!	\$10,000.00		\$10,000.00	\$10,000.00								
36 Statutory Expenditures			5.99%	\$137,958.79	\$2,301,851.18	\$2,439,809.97	\$2,041,899.97			\$132,385.00	\$5,090.00	\$260,435.00			
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			#DIV/0!	\$0.00		\$0.00									
43 Court and Public Defender	1.00	4.00	4.37%	\$6,650.67	\$152,074.33	\$158,725.00	\$158,725.00								
44 Capital			17.02%	\$388,131.27	\$2,281,068.73	\$2,669,200.00	\$1,915,200.00			\$104,000.00		\$650,000.00			
45 Debt			0.98%	\$14,762.00	\$1,511,673.00	\$1,526,435.00	\$1,238,410.00			\$30,000.00		\$258,025.00			
46 Deferred Charges			#DIV/0!	\$64,470.00		\$64,470.00				\$64,470.00					
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			2.00%	\$29,896.78	\$1,494,838.82	\$1,524,735.60	\$1,524,735.60								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	100.00	67.00	7.17%	\$1,878,191.47	\$26,180,806.10	\$28,058,997.57	\$21,703,773.57	\$57,284.00	\$0.00	\$1,804,940.00	\$171,000.00	\$4,322,000.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	246	\$82,509,400.00	2.36%	15A Public Schools	3	\$34,654,600.00	8.43%
2 Residential	3,125	\$2,070,552,600.00	59.13%	15B Other Schools	2	\$150,380,200.00	36.58%
3A/3B Farm	2	\$868,100.00	0.02%	15C Public Property	62	\$154,535,100.00	37.59%
4A Commercial	208	\$985,194,200.00	28.13%	15D Church and Charities	13	\$39,254,500.00	9.55%
4B Industrial	12	\$85,544,300.00	2.44%	15E Cemeteries & Graveyards	1	\$495,900.00	0.12%
4C Apartments	5	\$272,985,400.00	7.80%	15F Other Exempt	18	\$31,744,000.00	7.72%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$4,089,215.00	0.12%				
Total	3,599	\$3,501,743,215.00	100.00%	Total	99	\$411,064,300.00	100.00%
Average Ratio (%), Assessed to True Value				97.00%			
Equalized Valuation, Taxable Properties				\$3,610,044,551.55			
Total # of property tax appeals filed in 2019				County Tax Board		8.00	
				State Tax Court		21.00	
Number of 2019 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				10.00			
Amount paid out by municipality for tax appeals in 2019				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 11.74%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate
G Commercial/Industrial Exemption	3	\$307,214.32	\$63,526,400.00	\$978,306.56
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption	1	\$200,315.36	\$10,532,600.00	\$162,202.04
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	4	507,529.68	74,059,000.00	1,140,508.60

**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	2,765,757.00	\$2,017,989.00		\$256,387.00	\$337,005.00	\$154,376.00
Police Officers (Including Superior Officers)	32.00	0.00	5,683,774.55	\$3,770,950.00	\$109,310.00	\$1,089,804.55	\$533,035.00	\$180,675.00
Fire Fighters (Including Superior Officers)		3.00	5,382.00	\$5,000.00				\$382.00
All Other Union Employees not listed above	26.00	0.00	2,882,111.00	\$1,732,515.00	\$379,980.00	\$227,659.00	\$409,420.00	\$132,537.00
All Other Non-Union Employees not listed above	24.00	63.00	2,885,001.00	\$2,082,416.00		\$203,045.00	\$440,235.00	\$159,305.00
Totals	100.00	67.00	14,222,025.55	\$9,608,870.00	\$489,290.00	\$1,776,895.55	\$1,719,695.00	\$627,275.00

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	27.00	\$11,557.00	\$312,039.00	25.00	\$11,331.00	\$283,275.00
Parent & Child	3.00	\$22,547.00	\$67,641.00	3.00	\$22,105.00	\$66,315.00
Employee & Spouse (or Partner)	15.00	\$22,530.00	\$337,950.00	18.00	\$22,087.00	\$397,566.00
Family	39.00	\$29,815.00	\$1,162,785.00	38.00	\$29,231.00	\$1,110,778.00
Employee Cost Sharing Contribution (enter as negative -)			(\$631,000.00)			(\$581,475.00)
Subtotal	84.00		\$1,249,415.00	84.00		\$1,276,459.00
<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	16	\$6,155.00	\$98,480.00	14	\$6,045.00	\$84,630.00
Parent & Child	5	\$18,738.00	\$93,690.00	5	\$18,370.00	\$91,850.00
Employee & Spouse (or Partner)	26	\$16,662.00	\$433,212.00	27	\$16,336.00	\$441,072.00
Family	14	\$31,645.00	\$443,030.00	12	\$31,025.00	\$372,300.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	61.00		\$1,068,412.00	58.00		\$989,852.00
GRAND TOTAL	145.00		\$2,317,827.00	142.00		\$2,266,311.00

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

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2021 Budget	2022 Budget	All Additional Future Years' Budgets
Local School Debt	\$2,825,000.00	\$2,825,000.00	\$0.00	Utility Fund - Principal	\$155,749.01	\$161,505.94	\$175,600.00	\$3,115,321.00
Regional School Debt	\$5,417,304.08	\$5,417,304.08	\$0.00	Utility Fund - Interest	\$120,488.00	\$116,663.00	\$4,594.00	\$39,156.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$53,950.00			
Water	\$1,500,000.00	\$1,500,000.00	\$0.00	Bond Anticipation Notes - Interest	\$53,500.00			
Pool			\$0.00	Bonds - Principal	\$920,000.00	\$920,000.00	\$920,000.00	\$5,477,000.00
Sewer	\$1,175,000.00	\$1,175,000.00	\$0.00	Bonds - Interest	\$318,410.00	\$272,410.00	\$226,410.00	\$548,860.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$1,622,097.01	\$1,470,578.94	\$1,326,604.00	\$9,180,337.00
<u>Municipal Purposes</u>				Total Principal	\$1,129,699.01	\$1,081,505.94	\$1,095,600.00	\$8,592,321.00
Debt Authorized	\$7,890,990.00		\$7,890,990.00	Total Interest	\$492,398.00	\$389,073.00	\$231,004.00	\$588,016.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	5.78%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$18,808,294.08	\$10,917,304.08	\$7,890,990.00	Total Guarantees - Other				
Population (2010 census)	11,696			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$1,608.10			Total Other				
Per Capita Net Debt	\$674.67			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$3,486,784,153.67		Rating	Aaa			
Net Debt as % of 3 Year Avg Property Valuation		0.23%		Year of Last Rating	2015			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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