

State of New Jersey Local Government Services

		-							
Year:	2019	Municip	al User	Friendly B	udget				
MUNICIPALITY:	1208 Jamesburg Borough	h - County of Middle	esex					Adopted	
Municode:	1208			Filename:	1208_fba_	_201	9.xls	m	
	Website:	www.jamesbur	gborough.or	g					
	Phone Number:			732-521-2222					
	Mailing Address:			131 Perrineville Ro	ad				
Email the UFB if no	t using Outlook	r	Municipality:	Jamesburg	State:	NJ	Zip:	08831	
	Mayor	•	•						
First Name	Middle Name	Last Name		Term Expires	Business En	nail			
Marlene	М	Lowande		12/31/2019	mlowande@jan	nesbur	gborou	gh.org	
	Chief Administr	rative Officer							
Scott	М	Frueh			sfrueh@jamesb	urgbor	ough.o	rg	
	Chief Financial	Officer							
Scott	М	Frueh			sfrueh@jamesb	urgbor	ough.o	rg	
	Municipal Clerk	(
Susan		Boulogne			Jamesburg@jan	nesbur	gborou	gh.org	
	Registered Mun	nicipal Accou	untant						
Robert		Allison			ballison@hfacp	as.com	1		
	Governing Body	y Members							
First Name	Middle Name	Last Name		Term Expires	Business En	nail			
Samatha		Rampacek		12/31/2019	sam.rampacek@	james	burgbo	rough.org	
Laura		Czarneski		12/31/2019	lczarneski@jam	esburg	boroug	h.org	
Daria		Ludas		12/31/2020	dludas@jamesb	urgbo	rough.o	rg	
Coleen		Rutsky		12/31/2020	crutsky@jamesl	burgbo	rough.	org	
Sandy		Sussman		12/31/2021	ssussman@jame	esburg	borougl	h.org	
Michael		Valiant		12/31/2021	mvaliant@jame	sburgb	orough	org.	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Propert	ty Tax Levies - ALL 6	entities levving propert	v taxes		Current Year 2019 Bu	ıdget	
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	<u>=</u>		<u>-</u>
Municipal Purpose Tax	1.729	\$4,116,136.18	27.39%	\$2,123.03	Municipal Purpose Tax	ACTUAL	\$4,298,989.24
Municipal Library	0.061	\$146,941.35	0.98%	\$74.90	Municipal Library	ACTUAL	\$149,801.97
Municipal Open Space		, ,	0.00%	\$0.00	Municipal Open Space		, ,
Fire Districts (avg. rate/total levies)	0.195	\$463,000.00	3.08%	\$239.44	Fire Districts (total levies)	ACTUAL	\$463,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	3.583	\$8,531,366.00	56.76%	\$4,399.55	Local School District	ACTUAL	\$8,531,366.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.689	\$1,639,177.59	10.91%	\$846.02	County Purposes	ESTIMATED	\$1,667,389.40
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.057	\$133,978.69	0.89%	\$69.99	County Open Space	ESTIMATED	\$135,566.24
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	6.314	\$15,030,599.81	100.00%	\$7,752.93	Total ESTIMATED amount to be raised by ta	axes	\$15,246,112.85
Total Taxable Valuation as of	October 1, 2018	\$238,079,094.00			Revenue Anticipated, Excluding Tax Levy		1,414,065.14
(To be used to calculate the current year tax rate	=				Budget Appropriations, before Reserve for Un	ncollected Taxes	5,513,720.37
Current Year Average Residential Ass	essment	\$122,789.44			Total Non-Municipal Tax Levy		\$10,797,321.64
Č	=	· /			Amount to be Raised by Taxes - Before RUT		\$14,896,976.87
	Prior Y	ear to Current Year Co	omparison		Reserve for Uncollected Taxes (RUT)		\$349,135.98
			<u></u>		Total Amount to be Raised by Taxes		\$15,246,112.85
	Composicos	- Municipal Purposes	Tow Date				
	Prior Year	Current Year	% Change (+/-)	1	% of Tax Collections used to Calculate RUT		97.71%
	1.729	1.810	4.68%		% of Tax Confections used to Calculate ROT	=	71.1170
	1.729	1.810	4.08%		If % used exceeds the actual collection % the		
	~ .						
	Comparison	- Municipal Purposes	Tax Levy		reference the statutory exception used		
	Prior Year C	Current Year 9	6 Change (+/-)	\$ Change (+/-)			
	\$4,116,136.18	\$4,298,989.24	4.44%	\$182,853.06	Tax Collections - ACTUAL as of Prior Ye	<u>ar</u>	
					Total Tax Revenue, Collections CY 2018		14,762,244.26
<u>.</u>	<u> Comparison - Impact</u>	on Avg. Residential Ta			Total Tax Levy, CY 2018		15,048,469.89
	Prior Year (Current Year 9	6 Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2018		98.10%
	\$2,123.03	\$2,222.49	4.68%	\$99.46		=	
	¥2,123.03	ΨΞ,ΞΞΞ. 17	1.0070	Ψ22.10	Delinquent Taxes - December 31, 2018		\$279,454.09
				Sheet UFB-1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	=	+3/7,101.107
				Sheet OLD-1			

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-50.00%	(\$320,000.00)	\$640,000.00	\$320,000.00	\$220,000.00		\$100,000.00					
08	Local Revenue	1.04%	\$14,191.04	\$1,369,233.70	\$1,383,424.74	\$483,424.74		\$900,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$413,905.00	\$413,905.00	\$413,905.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$7,856.52	\$7,856.52	\$7,856.52							
10	Public and Private Revenue	-63.96%	(\$12,619.97)	\$19,729.67	\$7,109.70	\$7,109.70							
08	Other Special Items	0.00%	\$0.00	\$41,769.18	\$41,769.18	\$41,769.18							
15	Receipts from Delinquent Taxes	16.68%	\$34,314.91	\$205,685.09	\$240,000.00	\$240,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.81%	\$157,609.57	\$4,141,379.67	\$4,298,989.24	\$4,298,989.24							
07	Minimum Library Tax	1.95%	\$2,860.62	\$146,941.35	\$149,801.97	\$149,801.97							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-1.77%	(\$123,643.83)	\$6,986,500.18	\$6,862,856.35	\$5,862,856.35	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA	Budgeted P Full-Time I		% 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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20 General Government	4.00	8.00	4.54%	\$23,954.00		\$551,509.00	\$354,509.00			\$197,000.00					
21 Land-Use Administration	1.00		1.10%	\$636.00	\$57,964.00	\$58,600.00	\$58,600.00								
22 Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23 Insurance			-8.05%	(\$70,600.00	\$877,300.00	\$806,700.00	\$806,700.00								
25 Public Safety	20.00	17.00	3.29%	\$73,874.00	\$2,242,945.5	\$2,316,819.5	\$2,312,579.1	\$4,240.39							
26 Public Works	4.00		-8.93%	(\$53,281.52	\$596,868.8.	\$543,587.3	\$538,842.00	\$4,745.31							
27 Health and Human Services			0.87%	\$429.37	\$49,632.63	\$50,062.00	\$50,062.00								
28 Parks and Recreation			#DIV/0!	\$0.00		\$0.00									
29 Education (including Library)	1.00	4.00	1.95%	\$2,860.62	\$146,941.3:	\$149,801.9	\$149,801.9								
30 Unclassified			-39.19%	(\$5,063.99		\$7,856.51	\$7,856.51			A 402 000 0					
31 Utilities and Bulk Purchases			-2.48%	(\$21,175.00	\$852,600.00	\$831,425.00	\$148,425.00			\$683,000.00					
32 Landfill / Solid Waste Disposa	1		0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00	A=====00 0:								
36 Statutory Expenditures			3.28%	\$24,031.68	\$731,677.3	\$755,709.00	\$755,709.00								
37 Judgements			#DIV/0!	\$0.00	#205 000 0 4	\$0.00	#205 000 0 4								
42 Shared Services 43 Court and Public Defender	1.00	2.00	0.49%	\$1,000.00 \$150.00	\$205,000.00 \$110.500.00	\$206,000.00 \$110.650.00	\$206,000.00 \$110.650.00								
43 Court and Public Defender 44 Capital	1.00	2.00	-87.50%	(\$140,000.00	\$110,500.00	\$110,650.00	\$110,650.00			\$20,000.00					
44 Capitai 45 Debt	-		-87.50% #DIV/0!	\$140,000.00	\$100,000.00	\$20,000.00				\$20,000.00					
45 Debt 46 Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			25.13%	\$70,114.35	\$279,021.6.	\$349,135.9	\$349,135.9								
55 Surplus General Budget			#DIV/0!	\$100,000.00	\$0.00	\$100,000.00	ψ342,133.20			\$100,000.00					
Total	31.00	31.00	0.10%	\$6,929.57	, , , , , ,	\$6,862,856,34	\$5,853,870,64	\$8,985.70	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Kevennes at Risk	Teductions Future V.		Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
		X		\$100,000.00	Deferred School Tax

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

		, , , _		 			
Property Tax Assess	sments - Taxable Prope	erties (October 1, 2018 Valu	<u>ie)</u>	Property Tax Asses	ssments - Exempt Prop	oerties (October 1, 2018 Va	<u>lue)</u>
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	110	\$2,465,500.00	1.04%	15A Public Schools	3	\$10,611,600.00	39.50
2 Residential	1,601	\$196,585,900.00	82.57%	15B Other Schools			0.00
3A/3B Farm			0.00%	15C Public Property	16	\$2,562,800.00	9.549
4A Commercial	104	\$29,602,000.00	12.43%	15D Church and Charities	16	\$9,312,600.00	34.679
4B Industrial	1	\$700,000.00	0.29%	15E Cemeteries & Graveyards	4	\$832,700.00	3.10
4C Apartments	14	\$7,436,600.00	3.12%	15F Other Exempt	10	\$3,544,200.00	13.199
5A/5B Railroad	2		0.00%				
6A/6B Business Personal Property	1	\$1,289,094.00	0.54%				
Total	1,833	\$238,079,094.00	100.00%	Total	49	\$26,863,900.00	100.00
	·						
Average Ratio (%), Assessed to True	Value	53.32%					
Equalized Valuation, Taxable Proper	ties	\$446,509,928.73		Percentage of Exempt vs.			
<u> </u>				Non-Exempt Properties	11.28%		
Total # of property tax appeals f	filed in 2018	County Tax Board	5.00				
		State Tax Court	0.00				
Number of 2018 County Tax Board of	decisions appealed to Tax	x Court	0.00				
Number of pending property tax appe	eals in State Tax Court		0.00				
Amount paid out by municipality for	tax appeals in 2018		\$0.00				
			40.00				
				<u> </u>			

	Prior Budget Year's Paym	ents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
	,	# of	PILOT	_	Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

									Long Term T	ax Exemptions									
Prior Budget Year's P	'ayments in Lieu o	of Tax (PILOT) - 1	Long Term Tax E	xemptions	Prior Budget Year's P	ayments in Lieu o	of Tax (PILOT) -	· Long Term Tax	Exemptions	Prior Budget Year's	Payments in Lieu o	of Tax (PILOT) -	Long Term Tax I	Exemptions	Prior Budget Ye	ar's Payments in Lieu o	f Tax (PILOT) -	Long Term Tax Exc	emptions
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)		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
Barclay Village	Aff. Housing	\$39,204.00	\$1,800,000.00	\$113,652.00															
SERV Center	Aff. Housing	\$8,393.01	\$1,647,100.00	\$103,997.89															
Total Long Term Exemptions	- Column Total	47,597,01	3,447,100,00	217,649,89	Total Long Term Exemption	ons - Column Total	\$0.00	\$0,00	\$0,00	Total Long Term Exempti	ons - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exempt	ions - Column Total	\$0,00	\$0,00	\$0.00
Mark "X" if Grand Total										, and a second					Total Long Term Exem		\$47,597,01	\$3,447,100,00	\$217,649.89

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	37,457.69	\$34,600.00	\$163.50	\$0.00	\$0.00	\$2,694.19
Supervisory Staff (Department Heads & Managers)	6.00	1.00	442,713.92	\$310,872.96	\$10,581.50	\$38,826.09	\$59,377.12	\$23,056.25
Police Officers (Including Superior Officers)	16.00		2,484,318.52	\$1,472,773.12	\$445,929.87	\$232,255.08	\$207,661.64	\$125,698.81
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	8.00		877,943.19	\$497,769.64	\$142,773.37	\$50,330.81	\$139,512.08	\$47,557.29
All Other Non-Union Employees not listed above	1.00	23.00	281,958.08	\$226,633.93	\$10,400.00	\$7,692.56	\$21,754.87	\$15,476.72
Totals	31.00	31.00	4,124,391.40	\$2,542,649.65	\$609,848.24	\$329,104.54	\$428,305.71	\$214,483.26

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

NO

Note - <u>Base Pay</u> 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				
	Current Year # of	Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	10.00	\$11,864.63	\$118,646.30	8.00	\$11,806.80	\$94,454.40
Parent & Child	2.00	\$21,633.96	\$43,267.92	3.00	\$20,915.28	\$62,745.84
Employee & Spouse (or Partner)	2.00	\$24,172.08	\$48,344.16	2.00	\$23,722.32	\$47,444.64
Family	9.00	\$34,752.51	\$312,772.59	8.00	\$33,125.88	\$265,007.04
Employee Cost Sharing Contribution (enter as negative -)			(\$94,680.16)			(\$89,498.07)
Subtotal	23.00		\$428,350.81	21.00		\$380,153.85
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	3	\$7,886.64	\$23,659.92	2	\$11,061.24	\$22,122.48
Parent & Child	2	\$13,196.22	\$26,392.44			\$0.00
Employee & Spouse (or Partner)	5	\$14,005.08	\$70,025.40	5	\$23,628.34	\$118,141.70
Family	2	\$18,983.40	\$37,966.80	2	\$40,120.92	\$80,241.84
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	12.00		\$158,044.56	9.00		\$220,506.02
GRAND TOTAL	35.00		\$586,395.37	30.00		\$600,659.87

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)?

YES YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Cross Dave of	T	(che	ck applicable	items)
	Gross Days of Accumulated		Approvèd Labor	Local	Individual
Organization/Individuals Eligible for Benefit	Absence	Dollar Value of Compensated Absences	Agreement	Ordinance	Employment Agreement
Public Works	113.97	\$35,852.01	X	Ordinance	Agreement
Police Dispatchers	30.00				
Police Officers	460.60		X		
Police Chief	95.24				Х
Adminstrator/CFO	20.60			Х	X
Clerk	11.97	\$2,144.13		X	^
Tax/Utility Collector	28.00			X	
Court Administrator	16.27	\$4,066.26		X	
Other				X	
Other	12.31	\$728.00		X	
Totals	788.96	\$394,274.25	_		
Total Funds Reserved	as of end of 2018	\$0.00			
Total Funds App	ropriated in 2019				

UFB-9 Accumulated Absence Liability

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

	Gross		Net		Current Year	2020	2021	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_				_				
Local School Debt	\$1,255,000.00	\$1,255,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Sewer				Bonds - Principal				
0			·	Bonds - Interest				
0				Loans & Other Debt - Principal				
0			·	Loans & Other Debt - Interest				
0			\$0.00			T		
0			\$0.00	Total	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Purposes		<u> </u>		_				
Debt Authorized			\$0.00	Total Principal	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	Total Interest	\$0.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding			\$0.00	% of Total Current Year Budget	0.00%			
Loans and Other Debt			\$0.00					
				Description		Debt Not Li	sted Above	
Total (Current Year)	\$1,255,000.00	\$1,255,000.00	\$0.00	Total Guarantees - Governmental				
	_			Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	5,915			Total Other				
_								
Per Capita Gross Debt	\$212.17			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$0.00			Rating				
=				Year of Last Rating				
3 Yr. Average Property Valuation		\$442,763,807.67						
	=			Mark "X" if Municipality has i	no bond rating			
Net Debt as % of 3 Year Avg Property	v Valuation	0.00%		Transity it is interpreted it is	no bona raung			
1 100 200 as 70 of 5 1 car 11 vg 110 port		0.0070						

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
		Sewer Treatment		3/11/1980	None	
Receiving	Middlesex County	Gasoline		3/9/2001	None	
Receiving	Middlesex Cty Utilities Auth	Solid Waste Disposal		3/31/2018	3/30/2021	
Receiving	Middlesex Cty Improvement Auth	Recycling		1/1/2018	12/31/2020	

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

Jamesburg Fire District #1