



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1208_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
Marlene	M	Lowande	12/31/2019	mlowande@jamesburgborough.org

Chief Administrative Officer

Scott	M	Frueh		sfrueh@jamesburgborough.org
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Chief Financial Officer

Scott	M	Frueh		sfrueh@jamesburgborough.org
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Municipal Clerk

Susan		Boulogne		jamesburg@jamesburgborough.org
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Registered Municipal Accountant

Robert		Allison		ballison@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Sandy		Sussman	12/31/2018	ssussman@jamesburgborough.org
Michael		Valiant	12/31/2018	mvaliant@jamesburgborough.org
Samatha		Rampacek	12/31/2019	sam.rampacek@jamesburgborough.org
Laura		Czarneski	12/31/2019	lczarneski@jamesburgborough.org
Daria		Ludas	12/31/2020	dludas@jamesburgborough.org
Coleen		Rutsky	12/31/2020	crutsky@jamesburgborough.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	1.699	\$4,003,645.23	27.11%	\$2,082.01
Municipal Library	0.062	\$147,242.38	1.00%	\$75.98
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.197	\$463,000.00	3.14%	\$241.41
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	3.559	\$8,385,507.00	56.79%	\$4,361.31
Regional School District			0.00%	\$0.00
County Purposes	0.694	\$1,634,695.49	11.07%	\$850.45
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.057	\$132,908.08	0.90%	\$69.85
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	6.268	\$14,766,998.18	100.00%	\$7,681.00

Total Taxable Valuation as of October 1, 2017 \$238,108,688.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$122,543.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.699	1.729	1.77%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,003,645.23	\$4,116,136.18	2.81%	\$112,490.95

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,082.01	\$2,118.77	1.77%	\$36.76

Sheet UFB-1

<u>Current Year 2018 Budget</u>		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,116,136.18
Municipal Library	ACTUAL	\$146,941.35
Municipal Open Space		
Fire Districts (total levies)	ACTUAL	\$463,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$8,553,217.14
Regional School District		
County Purposes	ESTIMATED	\$1,667,389.40
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$135,566.24
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$15,082,250.31

Revenue Anticipated, Excluding Tax Levy	1,633,119.57
Budget Appropriations, before Reserve for Uncollected Taxes	5,617,175.47
Total Non-Municipal Tax Levy	\$10,819,172.78
Amount to be Raised by Taxes - Before RUT	\$14,803,228.68
Reserve for Uncollected Taxes (RUT)	\$279,021.63
Total Amount to be Raised by Taxes	\$15,082,250.31

% of Tax Collections used to Calculate RUT 98.15%

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	14,632,847.41
Total Tax Levy, CY 2017	14,843,034.67
% of Taxes Collected, CY 2017	98.58%

Delinquent Taxes - December 31, 2017 \$202,908.62

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	13.27%	\$75,000.00	\$565,000.00	\$640,000.00	\$600,000.00		\$40,000.00					
08	Local Revenue	4.17%	\$50,699.85	\$1,215,631.92	\$1,266,331.77	\$366,331.77		\$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								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-100.00%	(\$41,333.16)	\$41,333.16	\$0.00								
08	Other Special Items	0.00%	\$0.00	\$52,882.80	\$52,882.80	\$52,882.80							
15	Receipts from Delinquent Taxes	-14.53%	(\$34,001.20)	\$234,001.20	\$200,000.00	\$200,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.22%	\$9,154.14	\$4,106,982.04	\$4,116,136.18	\$4,116,136.18							
07	Minimum Library Tax	-0.20%	(\$301.03)	\$147,242.38	\$146,941.35	\$146,941.35							
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	0.87%	\$59,218.60	\$6,776,978.50	\$6,836,197.10	\$5,896,197.10	\$0.00	\$940,000.00	\$0.00	\$0.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20			8.43%	\$41,725.00	\$494,830.00	\$536,555.00	\$361,455.00			\$175,100.00					
21			20.88%	\$10,014.00	\$47,950.00	\$57,964.00	\$57,964.00								
22			#DIV/0!	\$0.00		\$0.00									
23			3.27%	\$27,776.00	\$849,524.00	\$877,300.00	\$877,300.00								
25			-2.70%	(\$62,174.88)	\$2,300,623.18	\$2,238,448.30	\$2,236,572.30	\$1,876.00							
26			7.91%	\$42,032.42	\$531,116.58	\$573,149.00	\$573,149.00								
27			-4.66%	(\$2,403.40)	\$51,523.40	\$49,120.00	\$49,120.00								
28			#DIV/0!	\$0.00		\$0.00									
29			-0.20%	(\$301.03)	\$147,242.38	\$146,941.35	\$146,941.35								
30			-67.18%	(\$26,451.50)	\$39,372.00	\$12,920.50	\$12,920.50								
31			-4.78%	(\$42,800.00)	\$895,400.00	\$852,600.00	\$147,700.00			\$704,900.00					
32			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
35			#DIV/0!	\$0.00		\$0.00									
36			13.33%	\$86,077.32	\$645,600.00	\$731,677.32	\$731,677.32								
37			#DIV/0!	\$0.00		\$0.00									
42			0.49%	\$1,000.00	\$204,000.00	\$205,000.00	\$205,000.00								
43			-14.98%	(\$19,470.00)	\$129,970.00	\$110,500.00	\$110,500.00								
44			100.00%	\$80,000.00	\$80,000.00	\$160,000.00	\$100,000.00			\$60,000.00					
45			#DIV/0!	\$0.00		\$0.00									
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			11.38%	\$28,508.18	\$250,513.45	\$279,021.63	\$279,021.63								
55			#DIV/0!	\$0.00		\$0.00									
Total	0.00	0.00	2.45%	\$163,532.11	\$6,672,664.99	\$6,836,197.10	\$5,894,321.10	\$1,876.00	\$0.00	\$940,000.00	\$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						\$200,000.00	Deferred School Taxes

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	111	\$2,465,400.00	1.04%	15A Public Schools	3	\$10,592,900.00	39.45%
2 Residential	1,601	\$196,192,100.00	82.40%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	16	\$2,562,800.00	9.54%
4A Commercial	104	\$30,047,500.00	12.62%	15D Church and Charities	15	\$9,312,600.00	34.68%
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	\$3,551,600.00	13.23%
5A/5B Railroad	2		0.00%				
6A/6B Business Personal Property	1	\$1,267,088.00	0.53%				
Total	1,834	\$238,108,688.00	100.00%	Total	48	\$26,852,600.00	100.00%
Average Ratio (%), Assessed to True Value				53.19%			
Equalized Valuation, Taxable Properties				\$447,656,867.83			
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				\$0.00			

Percentage of Exempt vs.
Non-Exempt Properties 11.28%

<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 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
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 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Barclay Village	Aff. Housing	\$30,240.00	\$1,800,000.00	\$112,014.00															
SERV Center	Aff. Housing	\$7,748.63	\$1,647,100.00	\$102,499.03															
Total Long Term Exemptions - Column Total		37,988.63	3,447,100.00	214,513.03	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															Total Long Term Exemptions - GRAND TOTAL		\$37,988.63	\$3,447,100.00	\$214,513.03

**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		7.00	38,706.04	\$34,600.00				\$4,106.04
Supervisory Staff (Department Heads & Managers)	6.00	1.00	578,164.33	\$371,799.79	\$12,123.69	\$47,999.35	\$43,268.90	\$102,972.60
Police Officers (Including Superior Officers)	13.00		2,938,718.27	\$1,425,280.04	\$443,289.49	\$363,588.94	\$176,519.84	\$530,039.96
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	7.00		869,035.01	\$403,342.31	\$146,374.06	\$52,071.49	\$128,298.84	\$138,948.31
All Other Non-Union Employees not listed above		22.00	336,380.25	\$259,555.89	\$13,687.00		\$20,553.80	\$42,583.56
Totals	26.00	30.00	4,761,003.90	\$2,494,578.03	\$615,474.24	\$463,659.78	\$368,641.38	\$818,650.47

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	8.00	\$11,806.80	\$94,454.40	8.00	\$11,728.49	\$93,827.92
Parent & Child	3.00	\$20,915.28	\$62,745.84	2.00	\$20,692.74	\$41,385.48
Employee & Spouse (or Partner)	2.00	\$23,722.32	\$47,444.64	2.00	\$23,745.84	\$47,491.68
Family	8.00	\$33,125.88	\$265,007.04	7.00	\$33,201.72	\$232,412.04
Employee Cost Sharing Contribution (enter as negative -)			(\$89,498.07)			(\$81,613.90)
Subtotal	21.00		\$380,153.85	19.00		\$333,503.22
<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	2	\$11,061.24	\$22,122.48	1	\$6,194.76	\$6,194.76
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	5	\$23,628.34	\$118,141.70	3	\$15,574.80	\$46,724.40
Family	2	\$40,120.92	\$80,241.84	4	\$36,685.68	\$146,742.72
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	9.00		\$220,506.02	8.00		\$199,661.88
GRAND TOTAL	30.00		\$600,659.87	27.00		\$533,165.10

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)?

YES

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

YES

**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
Public Works	100.59	\$31,853.37	X		
Police Dispatchers	22.88	\$7,125.66	X		
Police Officers	568.64	\$267,056.58	X		
Police Chief	74.10	\$58,715.66			X
Adminstrator/CFO	31.60	\$12,274.23		X	X
Clerk	15.93	\$2,829.76		X	
Tax/Utility Collector	22.63	\$6,267.17		X	
Court Administrator	0.00	\$0.00		X	
Other	7.33	\$1,122.00		X	
Totals	843.70	\$387,244.43			
Total Funds Reserved as of end of 2017		\$0.00			
Total Funds Appropriated in 2018		\$0.00			

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

		Gross Debt	Deductions	Net Debt						
					Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets		
Local School Debt		\$2,010,000.00	\$2,010,000.00	\$0.00						
Regional School Debt				\$0.00						
Utility Fund Debt										
Sewer				\$0.00						
0				\$0.00						
0				\$0.00						
0				\$0.00						
0				\$0.00						
0				\$0.00						
<u>Municipal Purposes</u>										
Debt Authorized				\$0.00						
Notes Outstanding				\$0.00						
Bonds Outstanding				\$0.00						
Loans and Other Debt				\$0.00						
Total (Current Year)		\$2,010,000.00	\$2,010,000.00	\$0.00						
Population (2010 census)		5,915								
Per Capita Gross Debt		\$339.81								
Per Capita Net Debt		\$0.00								
3 Yr. Average Property Valuation			\$438,505,989.00							
Net Debt as % of 3 Year Avg Property Valuation			0.00%							
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										
Total					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Principal					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Interest					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
% of Total Current Year Budget					0.00%					
Description					Debt Not Listed Above					
Total Guarantees - Governmental										
Total Guarantees - Other										
Total Capital/Equipment Leases										
Total Other										
Bond Rating					Moody's	Standard & Poors	Fitch			
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	Monroe Township	Sewer Treatment		3/11/1980	None	
Receiving	Middlesex County	Gasoline		3/9/2001	None	
Receiving	Middlesex Cty Utilities Auth	Solid Waste Disposal		3/31/2015	3/30/2018	
Receiving	Middlesex Cty Improvement Auth	Recycling		1/1/2016	12/31/2018	

