



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1208_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
Marlene	M	Lowande	12/31/2023	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
Daria		Ludas	12/31/2020	dludas@jamesburgborough.org
Coleen		Rutsky	12/31/2020	crutsky@jamesburgborough.org
Peter		Shaughnessy	12/31/2020	pshaughnessy@jamesburgborough.org
Sandy		Sussman	12/31/2021	ssussman@jamesburgborough.org
Laura		Czarneski	12/31/2022	lczarneski@jamesburgborough.org
Samatha		Rampacek	12/31/2022	sam.rampacek@jamesburgborough.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.806	\$4,298,989.24	28.31%	\$2,225.26
Municipal Library	0.063	\$149,801.97	0.99%	\$77.63
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.195	\$463,000.00	3.05%	\$240.27
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	3.583	\$8,531,366.00	56.17%	\$4,414.79
Regional School District			0.00%	\$0.00
County Purposes	0.676	\$1,609,378.61	10.60%	\$832.93
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.057	\$135,131.34	0.89%	\$70.23
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2019 Budget)	6.380	\$15,187,667.16	100.00%	\$7,861.10

Total Taxable Valuation as of	October 1, 2019	<u>\$238,693,604.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$123,214.81</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.806	1.830	1.35%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,298,989.24	\$4,368,729.52	1.62%	\$69,740.28

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,225.26	\$2,255.20	1.35%	\$29.94

Sheet UFB-1

Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,368,729.52
Municipal Library	ACTUAL	\$145,949.46
Municipal Open Space		
Fire Districts (total levies)	ACTUAL	\$463,000.00
Other Special Districts (total levies)		
Local School District	ACTUAL	\$8,531,366.00
Regional School District		
County Purposes	ESTIMATED	\$1,641,566.18
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$137,833.97
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$15,288,445.13

Revenue Anticipated, Excluding Tax Levy	1,591,185.81
Budget Appropriations, before Reserve for Uncollected Taxes	5,768,765.20
Total Non-Municipal Tax Levy	\$10,773,766.15
Amount to be Raised by Taxes - Before RUT	\$14,951,345.54
Reserve for Uncollected Taxes (RUT)	\$336,328.84
Total Amount to be Raised by Taxes	\$15,287,674.38

% of Tax Collections used to Calculate RUT	<u>97.80%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2019	14,973,409.74
Total Tax Levy, CY 2019	15,204,283.84
% of Taxes Collected, CY 2019	<u>98.48%</u>
Delinquent Taxes - December 31, 2019	<u>\$216,230.80</u>

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	70.31%	\$225,000.00	\$320,000.00	\$545,000.00	\$460,000.00		\$85,000.00					
08	Local Revenue	-12.27%	(\$167,832.54)	\$1,367,708.54	\$1,199,876.00	\$299,876.00		\$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								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$11,785.83	\$11,785.83	\$11,785.83							
10	Public and Private Revenue	-35.45%	(\$6,494.69)	\$18,318.47	\$11,823.78	\$11,823.78							
08	Other Special Items	62.44%	\$70,647.33	\$113,147.87	\$183,795.20	\$183,795.20							
15	Receipts from Delinquent Taxes	-26.21%	(\$74,572.80)	\$284,572.80	\$210,000.00	\$210,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.45%	(\$64,156.60)	\$4,432,115.37	\$4,367,958.77	\$4,367,958.77							
07	Minimum Library Tax	-2.57%	(\$3,852.51)	\$149,801.97	\$145,949.46	\$145,949.46							
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	-0.30%	(\$21,261.81)	\$7,111,355.85	\$7,090,094.04	\$6,105,094.04	\$0.00	\$985,000.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	4.00	8.00	10.11%	\$53,458.00	\$528,946.97	\$582,405.00	\$365,305.00			\$217,100.00						
21 Land-Use Administration	1.00		1.58%	\$916.17	\$58,089.82	\$59,006.00	\$59,006.00									
22 Uniform Construction Code			#DIV/0!	\$0.00		\$0.00										
23 Insurance			-0.73%	(\$5,775.30)	\$795,975.30	\$790,200.00	\$790,200.00									
25 Public Safety	16.00	18.00	6.79%	\$154,288.60	\$2,271,356.40	\$2,425,645.00	\$2,421,926.10	\$3,718.90								
26 Public Works	4.00		45.56%	\$192,846.10	\$423,234.60	\$616,080.80	\$606,100.00	\$9,980.80								
27 Health and Human Services			22.25%	\$9,315.71	\$41,859.20	\$51,175.00	\$51,175.00									
28 Parks and Recreation			#DIV/0!	\$0.00		\$0.00										
29 Education (including Library)		5.00	13.12%	\$16,925.80	\$129,023.60	\$145,949.40	\$145,949.40									
30 Unclassified			177.30%	\$13,929.30	\$7,856.50	\$21,785.80	\$21,785.80									
31 Utilities and Bulk Purchases			8.74%	\$68,914.20	\$788,610.70	\$857,525.00	\$149,625.00			\$707,900.00						
32 Landfill / Solid Waste Disposal			14.87%	\$647.21	\$4,352.70	\$5,000.00	\$5,000.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00										
36 Statutory Expenditures			-2.11%	(\$15,885.62)	\$754,202.60	\$738,317.00	\$738,317.00									
37 Judgements			#DIV/0!	\$0.00		\$0.00										
42 Shared Services			57.96%	\$104,645.60	\$180,554.30	\$285,200.00	\$285,200.00									
43 Court and Public Defender	1.00	2.00	10.71%	\$11,169.30	\$104,306.60	\$115,476.00	\$115,476.00									
44 Capital			#DIV/0!	\$60,000.00		\$60,000.00				\$60,000.00						
45 Debt			#DIV/0!	\$0.00		\$0.00										
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			-3.67%	(\$12,807.14)	\$349,135.90	\$336,328.80	\$336,328.80									
55 Surplus General Budget			-100.00%	(\$100,000.00)	\$100,000.00	\$0.00										
Total	26.00	33.00	8.45%	\$552,588.35	\$6,537,505.69	\$7,090,094.04	\$6,091,394.26	\$13,699.78	\$0.00	\$985,000.00	\$0.00	\$0.00	\$0.00	\$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	110	\$2,447,300.00	1.03%	15A Public Schools	3	\$10,619,500.00	39.36%
2 Residential	1,600	\$197,143,700.00	82.59%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	16	\$2,562,800.00	9.50%
4A Commercial	104	\$29,601,000.00	12.40%	15D Church and Charities	16	\$9,312,600.00	34.52%
4B Industrial	1	\$700,000.00	0.29%	15E Cemeteries & Graveyards	4	\$832,700.00	3.09%
4C Apartments	14	\$7,436,600.00	3.12%	15F Other Exempt	10	\$3,651,700.00	13.54%
5A/5B Railroad	2		0.00%				
6A/6B Business Personal Property	1	\$1,365,004.00	0.57%				
Total	1,832	\$238,693,604.00	100.00%	Total	49	\$26,979,300.00	100.00%
Average Ratio (%), Assessed to True Value				54.24%			
Equalized Valuation, Taxable Properties				\$440,069,328.91			
Total # of property tax appeals filed in 2019				County Tax Board			
				5.00			
				State Tax Court			
Number of 2019 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2019							

Percentage of Exempt vs.
Non-Exempt Properties 11.30%

<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				
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		7.00	37,421.29	\$34,600.00	\$162.00			\$2,659.29
Supervisory Staff (Department Heads & Managers)	6.00	1.00	513,577.94	\$373,393.44	\$10,416.50	\$41,830.99	\$58,575.55	\$29,361.46
Police Officers (Including Superior Officers)	16.00		2,527,491.84	\$1,555,761.02	\$426,769.35	\$208,901.65	\$202,648.86	\$133,410.96
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	8.00		852,605.49	\$545,859.79	\$88,038.23	\$54,286.55	\$116,486.00	\$47,934.92
All Other Non-Union Employees not listed above		23.00	237,013.76	\$216,037.08	\$1,389.92	\$2,953.59		\$16,633.17
Totals	30.00	31.00	4,168,110.32	\$2,725,651.33	\$526,776.00	\$307,972.78	\$377,710.41	\$229,999.80

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	9.00	\$11,840.03	\$106,560.27	10.00	\$11,864.63	\$118,646.30
Parent & Child	2.00	\$21,633.96	\$43,267.92	2.00	\$21,633.96	\$43,267.92
Employee & Spouse (or Partner)	1.00	\$24,172.08	\$24,172.08	2.00	\$24,172.08	\$48,344.16
Family	9.00	\$33,569.95	\$302,129.55	9.00	\$34,752.51	\$312,772.59
Employee Cost Sharing Contribution (enter as negative -)			(\$98,419.35)			(\$94,680.16)
Subtotal	21.00		\$377,710.47	23.00		\$428,350.81
<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	3	\$7,886.64	\$23,659.92	3	\$7,886.64	\$23,659.92
Parent & Child	2	\$13,916.22	\$27,832.44	2	\$13,196.22	\$26,392.44
Employee & Spouse (or Partner)	5	\$13,242.86	\$66,214.30	5	\$14,005.08	\$70,025.40
Family	2	\$18,983.40	\$37,966.80	2	\$18,983.40	\$37,966.80
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	12.00		\$155,673.46	12.00		\$158,044.56
GRAND TOTAL	33.00		\$533,383.93	35.00		\$586,395.37

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	76.41	\$28,937.97	X		
Police Dispatchers	58.28	\$10,062.63	X		
Police Officers	544.95	\$288,225.43	X		
Police Chief	95.24	\$80,273.10			X
CFO/Administrator	30.33	\$12,532.98		X	X
Clerk	2.70	\$611.64		X	
Tax/Utility Collector	24.23	\$6,545.45		X	
Court Administrator	16.87	\$4,301.00		X	
Other	64.54	\$2,345.50		X	
Zoning Officer	31.33	\$4,935.00		X	
Totals	944.88	\$438,770.70			
Total Funds Reserved as of end of 2019		\$0.00			
Total Funds Appropriated in 2020		\$10,000.00			

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2021	2022	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$855,000.00	\$855,000.00	\$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)	\$855,000.00	\$855,000.00	\$0.00				
Population (2010 census)	5,915						
Per Capita Gross Debt	\$144.55						
Per Capita Net Debt	\$0.00						
3 Yr. Average Property Valuation		\$441,429,360.67					
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
Total Principal				\$0.00	\$0.00	\$0.00	\$0.00
Total Interest				\$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							

