



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: ▼

▼

Municode:

Filename: 1326_fba_2019.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
Susan		Cohen	12/31/2020	mayor@mtnj.org

Chief Administrative Officer

Tara	L	Lovrich		tlovrich@mtnj.org
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Chief Financial Officer

Patricia		Addario		paddario@mtnj.org
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Municipal Clerk

Regina		Preteroti		rpreteroti@mtnj.org
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Registered Municipal Accountant

Robert		Oliwa		roliwa@oliwacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
MaryAnn		Musich	12/31/2019	mmusich@mtnj.org
Kevin		Uniglicht	12/31/2019	kuniglicht@mtnj.org
Jack		McNaboe	12/31/2020	jmcnaboe@mtnj.org
Susan		Cohen	12/31/2020	scohen@mtnj.org
Barry		Jacobson	12/31/2021	bjacobson@mtnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.337	\$22,354,300.99	16.26%	\$1,441.90	Municipal Purpose Tax	ESTIMATED	\$22,961,264.38
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$1,329,403.88	0.97%	\$82.76	Municipal Open Space	ESTIMATED	\$1,329,406.88
Fire Districts (avg. rate/total levies)	0.049	\$3,140,732.00	2.28%	\$202.75	Fire Districts (total levies)	ESTIMATED	\$3,259,880.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.954	\$63,334,824.00	46.07%	\$3,947.47	Local School District	ESTIMATED	\$64,601,520.48
Regional School District	0.415	\$27,571,801.00	20.06%	\$1,717.19	Regional School District	ESTIMATED	\$28,123,237.02
County Purposes	0.251	\$16,697,697.69	12.15%	\$1,038.59	County Purposes	ESTIMATED	\$17,031,651.64
County Library	0.018	\$1,183,484.87	0.86%	\$74.48	County Library	ESTIMATED	\$1,207,154.57
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.028	\$1,851,597.81	1.35%	\$115.86	County Open Space	ESTIMATED	\$1,888,629.77
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	2.072	\$137,463,842.24	100.00%	\$8,621.00	Total ESTIMATED amount to be raised by taxes		\$140,402,744.74
Total Taxable Valuation as of October 1, 2018 <u>\$6,641,165,500.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>11,530,636.47</u>		
Current Year Average Residential Assessment <u>\$448,340.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>31,946,147.20</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$117,441,480.36</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$137,856,991.09</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,541,207.39</u>		
0.337	0.330	-2.08%			Total Amount to be Raised by Taxes <u>\$140,398,198.48</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.19%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$22,354,300.99	\$22,961,264.38	2.72%	\$606,963.39		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2018 <u>136,636,518.07</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2018 <u>137,772,233.91</u>		
\$1,441.90	\$1,479.52	2.61%	\$37.62		% of Taxes Collected, CY 2018 <u>99.18%</u>		
					Delinquent Taxes - December 31, 2018 <u>\$1,086,139.10</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-4.50%	(\$167,900.00)	\$3,727,900.00	\$3,560,000.00	\$3,500,000.00		\$60,000.00					
08	Local Revenue	-10.45%	(\$280,977.64)	\$2,689,177.64	\$2,408,200.00	\$2,357,500.00		\$50,700.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,868,653.00	\$3,868,653.00	\$3,868,653.00							
08	Uniform Construction Code Fees	-10.42%	(\$66,910.50)	\$641,910.50	\$575,000.00	\$575,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	109.51%	\$68,712.00	\$62,746.00	\$131,458.00	\$131,458.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-73.53%	(\$133,442.31)	\$181,467.78	\$48,025.47	\$48,025.47							
08	Other Special Items	32.09%	\$72,873.92	\$227,126.08	\$300,000.00	\$300,000.00							
15	Receipts from Delinquent Taxes	-33.15%	(\$371,962.31)	\$1,121,962.31	\$750,000.00	\$750,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-4.00%	(\$957,163.78)	\$23,918,428.16	\$22,961,264.38	\$22,961,264.38							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.02%	\$14,076.90	\$1,375,919.98	\$1,389,996.88		\$1,389,996.88						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.82%	(\$1,822,693.72)	\$37,815,291.45	\$35,992,597.73	\$34,491,900.85	\$1,389,996.88	\$110,700.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time								WATER					
20	General Government		0.07%	\$1,400.00	\$1,890,406.00	\$1,891,806.00	\$1,861,806.00			\$30,000.00					
21	Land-Use Administration		9.97%	\$12,900.00	\$129,400.00	\$142,300.00	\$142,300.00								
22	Uniform Construction Code		-4.59%	(\$39,500.00)	\$861,200.00	\$821,700.00	\$821,700.00								
23	Insurance		-11.04%	(\$521,711.00)	\$4,726,514.00	\$4,204,803.00	\$4,204,803.00								
25	Public Safety		2.43%	\$195,273.04	\$8,045,847.37	\$8,241,120.41	\$8,226,172.00	\$14,948.41							
26	Public Works		0.20%	\$10,596.26	\$5,248,530.80	\$5,259,127.06	\$4,849,050.00	\$13,077.06	\$397,000.00						
27	Health and Human Services		-6.71%	(\$29,076.00)	\$433,176.00	\$404,100.00	\$404,100.00								
28	Parks and Recreation		-1.81%	(\$9,670.00)	\$533,165.00	\$523,495.00	\$503,495.00	\$20,000.00							
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00									
30	Unclassified		-15.15%	(\$25,000.00)	\$165,000.00	\$140,000.00	\$140,000.00								
31	Utilities and Bulk Purchases		10.78%	\$120,500.00	\$1,118,000.00	\$1,238,500.00	\$1,238,500.00								
32	Landfill / Solid Waste Disposal		0.00%	\$0.00	\$1,715,000.00	\$1,715,000.00	\$1,715,000.00								
35	Contingency		0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36	Statutory Expenditures		10.93%	\$346,553.24	\$3,171,432.76	\$3,517,986.00	\$3,517,986.00								
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		5.06%	\$29,098.00	\$574,543.23	\$603,641.23	\$603,641.23								
43	Court and Public Defender		3.47%	\$10,500.00	\$302,912.00	\$313,412.00	\$313,412.00								
44	Capital		-40.00%	(\$100,000.00)	\$250,000.00	\$150,000.00	\$75,000.00			\$75,000.00					
45	Debt		12.31%	\$446,129.85	\$3,623,001.65	\$4,069,131.50	\$3,280,156.50		\$783,275.00	\$5,700.00					
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		8.42%	\$214,005.69	\$2,541,469.84	\$2,755,475.53	\$2,545,753.65		\$209,721.88						
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	1.87%	\$661,999.08	\$35,330,598.65	\$35,992,597.73	\$34,443,875.38	\$48,025.47	\$1,389,996.88	\$110,700.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	432	\$39,367,400.00	0.57%	15A Public Schools	13	\$113,286,000.00	33.93%
2 Residential	14,199	\$6,366,093,100.00	91.60%	15B Other Schools	0		0.00%
3A/3B Farm	252	\$39,806,200.00	0.57%	15C Public Property	226	\$156,274,600.00	46.81%
4A Commercial	389	\$480,715,700.00	6.92%	15D Church and Charities	32	\$36,320,500.00	10.88%
4B Industrial	9	\$23,999,000.00	0.35%	15E Cemeteries & Graveyards	7	\$3,650,100.00	1.09%
4C Apartments			0.00%	15F Other Exempt	51	\$24,344,300.00	7.29%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	15,281	\$6,949,981,400.00	100.00%	Total	329	\$333,875,500.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$6,949,981,400.00

Total # of property tax appeals filed in 2018	County Tax Board	111.00
	State Tax Court	12.00
Number of 2018 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		21.00

Amount paid out by municipality for tax appeals in 2018	
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Percentage of Exempt vs. Non-Exempt Properties	4.80%
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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 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				
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 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	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
Heritage Village Block 66 34 Lot 73	Aff. Housing	\$125,300.97	\$9,196,700.00	\$190,923.49															
Wood Avenue Block 47 Lot 17	Aff. Housing	\$45,220.00	\$2,180,600.00	\$45,269.26															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
Mark "X" if Grand Total		X																	

**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	5.00	39,231.00	\$36,546.00	\$0.00	\$650.00	\$0.00	\$2,035.00
Supervisory Staff (Department Heads & Managers)	12.00	0.00	1,795,704.68	\$1,397,830.31	\$5,000.00	\$166,768.69	\$134,530.68	\$91,575.00
Police Officers (Including Superior Officers)	58.00	0.00	10,582,635.09	\$7,065,279.04	\$404,500.00	\$1,844,963.00	\$765,710.55	\$502,182.50
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	61.00	12.00	4,867,291.08	\$3,212,176.51	\$91,026.00	\$389,229.98	\$932,231.09	\$242,627.50
All Other Non-Union Employees not listed above	11.00	56.00	1,816,573.87	\$1,350,955.98	\$0.00	\$164,026.33	\$215,011.56	\$86,580.00
Totals	142.00	73.00	19,101,435.72	\$13,062,787.84	\$500,526.00	\$2,565,638.00	\$2,047,483.88	\$925,000.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	25.00	\$11,007.36	\$275,184.00	25.00	\$10,686.84	\$267,171.00
Parent & Child	9.00	\$19,746.59	\$177,719.31	9.00	\$19,214.69	\$172,932.21
Employee & Spouse (or Partner)	24.00	\$22,032.87	\$528,788.88	23.00	\$21,411.11	\$492,455.53
Family	48.00	\$30,688.28	\$1,473,037.44	51.00	\$29,800.71	\$1,519,836.21
Employee Cost Sharing Contribution (enter as negative -)			(\$601,392.00)			(\$571,275.71)
Subtotal	106.00		\$1,853,337.63	108.00		\$1,881,119.24
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	24	\$5,368.18	\$128,836.32	26	\$9,254.01	\$240,604.26
Parent & Child	3	\$10,299.40	\$30,898.20	1	\$21,817.92	\$21,817.92
Employee & Spouse (or Partner)	40	\$13,528.15	\$541,126.00	31	\$21,371.83	\$662,526.73
Family	18	\$23,730.12	\$427,142.16	21	\$36,771.02	\$772,191.42
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	85.00		\$1,128,002.68	79.00		\$1,697,140.33
GRAND TOTAL	191.00		\$2,981,340.31	187.00		\$3,578,259.57

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
AFSCME		\$19,749.64	X		
IUE		\$18,947.08	X		
NON-UNION		\$140,539.63		X	
PBA		\$485,359.16	X		
SOA		\$362,767.96	X		
Totals	0.00	\$1,027,363.47			
Total Funds Reserved as of end of 2018		\$635,172.43			
Total Funds Appropriated in 2019		\$40,000.00			

UFB-9 Accumulated Absence Liability

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

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$31,198,080.64	\$31,198,080.64	\$0.00			
Regional School Debt		\$0.00				
Utility Fund Debt						
0	\$15,000.00	\$15,000.00	\$0.00			
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized		\$0.00				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$26,208,155.00	\$7,748,606.00	\$18,459,549.00			
Loans and Other Debt		\$0.00				
Total (Current Year)	\$57,421,235.64	\$38,961,686.64	\$18,459,549.00			
Population (2010 census)	<u>38,872</u>					
Per Capita Gross Debt	<u>\$1,477.19</u>					
Per Capita Net Debt	<u>\$474.88</u>					
3 Yr. Average Property Valuation		<u>\$6,824,174,773.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.27%</u>				
Utility Fund - Principal			\$5,000.00	\$5,000.00	\$5,000.00	
Utility Fund - Interest			\$700.00	\$500.00	\$250.00	
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$231,202.50			
Bonds - Principal			\$2,654,000.00	\$2,760,000.00	\$2,240,000.00	\$10,150,000.00
Bonds - Interest			\$821,174.00	\$722,925.00	\$594,050.00	\$1,849,349.89
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$3,712,076.50	\$3,488,425.00	\$2,839,300.00	\$11,999,349.89
Total Principal			\$2,659,000.00	\$2,765,000.00	\$2,245,000.00	\$10,150,000.00
Total Interest			\$1,053,076.50	\$723,425.00	\$594,300.00	\$1,849,349.89
% of Total Current Year Budget			10.31%			
Description			Debt Not Listed Above			
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$357,055.00	\$361,193.00	\$230,653.00	\$602,130.00
Total Other						
Bond Rating			<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Rating			Aa1			
Year of Last Rating			2016			
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
Providing	Township of Freehold	Animal Control Services		1/1/2019	12/31/2019	\$80,190.00
Providing	Borough of Freehold	Animal Control Services		1/1/2019	12/31/2019	\$27,206.00
Providing	Township of Millstone	Animal Control Services		1/1/2019	12/31/2019	\$24,062.00
Receiving	Monmouth County	911 Dispatch Services		1/1/2012	12/31/2019	\$345,513.23
Receiving	Monmouth Public Health Consortium	Various Health Services		1/1/2019	12/31/2019	\$16,555.00
Receiving	Township of Freehold	Information Technology Svcs		1/1/2019	12/31/2019	\$110,115.00
Providing	Freehold Regional HS District	School Security Class III Officer		9/1/2017	8/31/2021	as needed
Providing	Manalapan-Englishtown Regional Scol District	School Security Class III Officer		7/1/2018	6/30/2019	as needed
Providing	Millstone Township Schools	School Security Class III Officer		7/1/2018	6/30/2019	as needed
Receiving	Township of Freehold	Temporary Health Officer Svcs		4/1/2019		as needed

USER FRIENDLY BUDGET SECTION - Notes

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