



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2106 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
Frank		Desiderio	12/31/2019	mayor@frelinghuysen-nj.us

Chief Administrative Officer

Frank		Desiderio		mayor@frelinghuysen-nj.us
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Chief Financial Officer

Danette		Dyer		cfo@frelinghuysen-nj.us
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Municipal Clerk

Donna		Zilberfarb		clerk@frelinghuysen-nj.us
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Registered Municipal Accountant

Anthony		Ardito		anthony@arditoandcompany.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Desiderio	12/31/2019	mayor@frelinghuysen-nj.us
Christopher		Stracco	12/31/2018	
David		Boynton	12/31/2020	
Christopher		Kuhn	12/31/2018	
Charles		Marra	12/31/2019	

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 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	0.230	\$670,903.00	9.54%	\$722.75
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.019	\$58,237.00	0.83%	\$59.71
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.694	\$2,020,499.00	28.73%	\$2,180.83
Regional School District	0.742	\$2,161,747.00	30.74%	\$2,331.67
County Purposes	0.640	\$1,863,179.20	26.50%	\$2,011.14
County Library	0.051	\$146,154.03	2.08%	\$160.26
County Board of Health			0.00%	\$0.00
County Open Space	0.039	\$111,371.02	1.58%	\$122.55
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	2.415	\$7,032,090.25	100.00%	\$7,588.91

Total Taxable Valuation as of October 1, 2017 \$290,401,700.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$314,241.92

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.230	0.257	11.91%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$670,903.00	\$747,598.00	11.43%	\$76,695.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$722.75	\$808.86	11.91%	\$86.11

Sheet UFB-1

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$747,598.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$58,800.00
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$2,060,000.00
Regional School District	ESTIMATED	\$2,200,000.00
County Purposes	ESTIMATED	\$2,160,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$7,226,398.00

Revenue Anticipated, Excluding Tax Levy	860,187.00
Budget Appropriations, before Reserve for Uncollected Taxes	1,168,420.00
Total Non-Municipal Tax Levy	\$6,478,800.00
Amount to be Raised by Taxes - Before RUT	\$6,787,033.00
Reserve for Uncollected Taxes (RUT)	\$439,365.00
Total Amount to be Raised by Taxes	\$7,226,398.00

% of Tax Collections used to Calculate RUT 93.92%

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	6,880,071.16
Total Tax Levy, CY 2017	7,039,937.26
% of Taxes Collected, CY 2017	97.73%

Delinquent Taxes - December 31, 2017 \$131,921.86

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	25.01%	\$79,400.00	\$317,419.00	\$396,819.00	\$396,819.00							
08	Local Revenue	-0.85%	(\$257.00)	\$30,207.00	\$29,950.00	\$29,950.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$194,002.00	\$194,002.00	\$194,002.00							
08	Uniform Construction Code Fees	-1.51%	(\$482.00)	\$31,982.00	\$31,500.00	\$31,500.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-47.07%	(\$56,918.00)	\$120,918.00	\$64,000.00	\$64,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-20.36%	(\$3,557.00)	\$17,473.00	\$13,916.00	\$13,916.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-12.38%	(\$18,375.00)	\$148,375.00	\$130,000.00	\$130,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-21.50%	(\$204,781.00)	\$952,379.00	\$747,598.00	\$747,598.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.97%	\$563.00	\$58,237.00	\$58,800.00		\$58,800.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-10.93%	(\$204,407.00)	\$1,870,992.00	\$1,666,585.00	\$1,607,785.00	\$58,800.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20			1.57%	\$4,191.00	\$267,355.00	\$271,546.00	\$256,569.00	\$14,977.00							
21			-5.88%	(\$400.00)	\$6,800.00	\$6,400.00	\$6,400.00								
22			31.95%	\$29,525.00	\$92,405.00	\$121,930.00	\$121,930.00								
23			0.00%	\$0.00	\$47,600.00	\$47,600.00	\$47,600.00								
25			1.35%	\$670.00	\$49,734.00	\$50,404.00	\$50,404.00								
26			7.88%	\$21,075.00	\$267,475.00	\$288,550.00	\$288,550.00								
27			-2.49%	(\$200.00)	\$8,040.00	\$7,840.00	\$7,840.00								
28			0.00%	\$0.00	\$7,100.00	\$7,100.00	\$7,100.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00									
30			2.25%	\$1,363.00	\$60,587.00	\$61,950.00	\$3,150.00		\$58,800.00						
31			0.00%	\$0.00	\$32,500.00	\$32,500.00	\$32,500.00								
32			#DIV/0!	\$0.00	\$0.00	\$0.00									
35			0.00%	\$0.00	\$7,500.00	\$7,500.00	\$7,500.00								
36			-9.97%	(\$7,550.00)	\$75,693.00	\$68,143.00	\$68,143.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			2.00%	\$130.00	\$6,500.00	\$6,630.00	\$6,630.00								
43			0.00%	\$0.00	\$250.00	\$250.00	\$250.00								
44			0.00%	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00								
45			70.04%	\$95,850.00	\$136,851.00	\$232,701.00	\$232,701.00								
46			0.00%	\$0.00	\$1,176.00	\$1,176.00	\$1,176.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			0.79%	\$3,447.00	\$435,918.00	\$439,365.00	\$439,365.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	0.00	0.00	9.75%	\$148,101.00	\$1,518,484.00	\$1,666,585.00	\$1,592,808.00	\$14,977.00	\$58,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	83	\$4,335,500.00	1.49%	15A Public Schools	1	\$1,230,100.00	3.73%
2 Residential	613	\$192,630,300.00	66.33%	15B Other Schools	1	\$888,700.00	2.70%
3A/3B Farm	605	\$73,308,900.00	25.24%	15C Public Property	79	\$14,681,920.00	44.53%
4A Commercial	23	\$19,616,678.00	6.76%	15D Church and Charities	7	\$4,514,620.00	13.69%
4B Industrial			0.00%	15E Cemeteries & Graveyards	4	\$325,600.00	0.99%
4C Apartments			0.00%	15F Other Exempt	44	\$11,333,100.00	34.37%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$510,322.00	0.18%				
Total	1,325	\$290,401,700.00	100.00%	Total	136	\$32,974,040.00	100.00%

Average Ratio (%), Assessed to True Value	105.08%
Equalized Valuation, Taxable Properties	\$276,362,485.73

Total # of property tax appeals filed in 2017	County Tax Board	9.00
	State Tax Court	0.00
Number of 2017 County Tax Board decisions appealed to Tax Court		7.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2017	\$0.00
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Percentage of Exempt vs. Non-Exempt Properties	11.35%
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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 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**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
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
Center for Humaneistic Change	Other	\$1,000.00	\$428,300.00	\$10,343.44															
Total Long Term Exemptions - Column Total		1,000.00	428,300.00	10,343.44	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		\$1,000.00	\$428,300.00	\$10,343.44	Total Long Term Exemptions - GRAND TOTAL		\$1,000.00	\$428,300.00	\$10,343.44	Total Long Term Exemptions - GRAND TOTAL		\$1,000.00	\$428,300.00	\$10,343.44

**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		5.00	18,479.00	\$17,150.00				\$1,329.00
Supervisory Staff (Department Heads & Managers)	2.00	3.00	317,038.00	\$258,832.00		\$32,239.00	\$5,908.00	\$20,059.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	1.00	16.00	169,288.00	\$131,020.00	\$20,000.00	\$8,114.00		\$10,154.00
Totals	3.00	24.00	504,805.00	\$407,002.00	\$20,000.00	\$40,353.00	\$5,908.00	\$31,542.00

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	1.00	\$8,322.00	\$8,322.00	1.00	\$8,322.00	\$8,322.00
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 -)			(\$2,746.00)			(\$2,413.00)
Subtotal	1.00		\$5,576.00	1.00		\$5,909.00
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			\$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
GRAND TOTAL	1.00		\$5,576.00	1.00		\$5,909.00

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)?

YES

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

YES

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

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt		\$0.00				
Utility Fund Debt		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$142,553.00	\$142,553.00				
Notes Outstanding	\$1,988,138.00	\$1,988,138.00				
Bonds Outstanding		\$0.00				
Loans and Other Debt	\$42,731.00	\$42,731.00				
Total (Current Year)	\$2,173,422.00	\$0.00	\$2,173,422.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	<u>2,230</u>					
Per Capita Gross Debt	<u>\$974.63</u>					
Per Capita Net Debt	<u>\$974.63</u>					
3 Yr. Average Property Valuation	<u>\$275,811,171.00</u>					
Net Debt as % of 3 Year Avg Property Valuation	<u>0.79%</u>					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$199,401.00			
Bond Anticipation Notes - Interest			\$28,500.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal			\$3,901.00			
Loans & Other Debt - Interest			\$836.00			
Total			\$232,638.00	\$0.00	\$0.00	\$0.00
Total Principal			\$203,302.00	\$0.00	\$0.00	\$0.00
Total Interest			\$29,336.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			13.96%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating						
Year of Last Rating						
Mark "X" if Municipality has no bond rating		X				

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
