



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1009_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
Betsy		Driver	12/31/22	bdriver@historicflemington.com

Chief Administrative Officer

--	--	--	--	--

Chief Financial Officer

William	J	Hance		bhance@historicflemington.com
---------	---	-------	--	-------------------------------

Municipal Clerk

Sallie		Graziano		sgraziano@historicflemington.com
--------	--	----------	--	----------------------------------

Registered Municipal Accountant

Warren	M	Korecky		wkorecky@scnco.com
--------	---	---------	--	--------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jeffrey		Doshna	11/5/19	jdoshna@historicflemington.com
Caitlin		Giles-McCormick	12/31/21	cgiles-mccormick@historicflemington.com
John		Gorman	12/31/19	kgorman@historicflemington.com
Michael		Harris	12/31/20	mharris@historicflemington.com
Susan		Peterson	12/31/19	speterson@historicflemington.com
Christopher		Runion	12/31/21	crunion@historicflemington.com

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</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.928	\$4,214,561.45	29.57%	\$2,494.11	Municipal Purpose Tax		\$4,409,018.11
Municipal Library	0.033	\$148,651.55	1.04%	\$88.69	Municipal Library		\$150,656.89
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)	0.168	\$363,375.17	2.55%	\$451.52	Other Special Districts (total levies)		\$362,000.00
Local School District	1.309	\$2,016,045.00	14.14%	\$3,518.09	Local School District		\$5,989,752.31
Regional School District	0.444	\$5,937,354.00	41.65%	\$1,193.30	Regional School District		\$2,031,665.41
County Purposes	0.316	\$1,436,924.61	10.08%	\$849.29	County Purposes		\$1,445,960.07
County Library	0.000	\$0.00	0.00%	\$0.00	County Library		\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		\$0.00
County Open Space	0.031	\$137,262.62	0.96%	\$83.32	County Open Space		\$141,850.51
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00
Total (Calendar Year 2018 Budget)	3.229	\$14,254,174.40	100.00%	\$8,678.32	Total ESTIMATED amount to be raised by taxes		\$14,530,903.30
Total Taxable Valuation as of October 1, 2018 <u>\$457,582,300.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$268,762.00</u>					Revenue Anticipated, Excluding Tax Levy <u>1,492,071.54</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>5,501,089.65</u> Total Non-Municipal Tax Levy <u>\$9,971,228.30</u> Amount to be Raised by Taxes - Before RUT <u>\$13,980,246.41</u> Reserve for Uncollected Taxes (RUT) <u>\$400,000.96</u> Total Amount to be Raised by Taxes <u>\$14,380,247.37</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>97.22%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2018		<u>14,023,277.33</u>
	0.928	0.964	3.83%		Total Tax Levy, CY 2018		<u>14,276,789.40</u>
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2018		<u>98.22%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2018		<u>\$253,512.07</u>
	\$4,214,561.45	\$4,409,018.11	4.61%	\$194,456.66			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purp</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,494.11	\$2,589.52	3.83%	\$95.41			

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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	5.16%	\$62,689.00	\$1,215,750.00	\$1,278,439.00	\$189,139.00	\$0.00	\$210,000.00	\$879,300.00				
08	Local Revenue	9.00%	\$272,965.83	\$3,034,034.17	\$3,307,000.00	\$349,000.00	\$0.00	\$1,262,000.00	\$1,696,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$367,974.00	\$367,974.00	\$367,974.00	\$0.00						
08	Uniform Construction Code Fees	-0.65%	(\$368.00)	\$56,368.00	\$56,000.00	\$56,000.00	\$0.00						
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
08	Additional Revenue Offset by Appropriations	88.30%	\$23,588.65	\$26,713.00	\$50,301.65	\$50,301.65	\$0.00						
10	Public and Private Revenue	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
08	Other Special Items	-19.37%	(\$18,984.01)	\$97,984.01	\$79,000.00	\$79,000.00	\$0.00						
15	Receipts from Delinquent Taxes	-13.67%	(\$39,576.15)	\$289,576.15	\$250,000.00	\$250,000.00	\$0.00						
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.07%	\$89,614.97	\$4,319,403.14	\$4,409,018.11	\$4,409,018.11	\$0.00						
07	Minimum Library Tax	1.35%	\$2,005.34	\$148,651.55	\$150,656.89	\$150,656.89	\$0.00						
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	Total	4.10%	\$391,935.63	\$9,556,454.02	\$9,948,389.65	\$5,901,089.65	\$0.00	\$1,472,000.00	\$2,575,300.00	\$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	
	Full-Time	Part-Time								Water	Sewer					
20	General Government	1.00	13.00	10.98%	\$50,173.25	\$456,988.75	\$507,162.00	\$507,162.00								
21	Land-Use Administration	0.00	2.00	-19.68%	(\$16,500.00)	\$83,850.00	\$67,350.00	\$67,350.00								
22	Uniform Construction Code	1.00	3.00	14.85%	\$14,520.00	\$97,780.00	\$112,300.00	\$112,300.00								
23	Insurance	0.00	0.00	2.94%	\$20,000.00	\$681,000.00	\$701,000.00	\$701,000.00								
25	Public Safety	15.00	0.00	6.65%	\$107,974.98	\$1,623,403.00	\$1,731,377.98	\$1,632,800.00	\$98,577.98							
26	Public Works	6.00	0.00	4.02%	\$141,527.70	\$3,521,200.00	\$3,662,727.70	\$538,700.00	\$8,527.70	\$839,000.00	\$2,276,500.00					
27	Health and Human Services	0.00	0.00	-18.37%	(\$9,000.00)	\$49,000.00	\$40,000.00	\$40,000.00								
28	Parks and Recreation	0.00	0.00	50.00%	\$10,000.00	\$20,000.00	\$30,000.00	\$30,000.00								
29	Education (including Library)	3.00	7.00	1.69%	\$4,500.00	\$267,000.00	\$271,500.00	\$271,500.00								
30	Unclassified	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases	0.00	0.00	0.00%	\$0.00	\$173,200.00	\$173,200.00	\$173,200.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$10,559.60	\$0.00	\$10,559.60	\$0.00	\$10,559.60							
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures	0.00	0.00	0.00%	(\$30.00)	\$704,022.00	\$703,992.00	\$632,092.00		\$32,900.00	\$39,000.00					
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	2.00	3.00	3.97%	\$6,636.37	\$167,100.00	\$173,736.37	\$171,100.00	\$2,636.37							
44	Capital	0.00	0.00	5.46%	\$10,000.00	\$183,000.00	\$193,000.00	\$83,000.00			\$110,000.00					
45	Debt	0.00	0.00	12.32%	\$128,377.75	\$1,042,106.25	\$1,170,484.00	\$420,584.00		\$600,100.00	\$149,800.00					
46	Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	15.94%	\$55,000.00	\$345,000.00	\$400,000.00	\$400,000.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	28.00	28.00	5.67%	\$533,739.65	\$9,414,650.00	\$9,948,389.65	\$5,780,788.00	\$120,301.65	\$0.00	\$1,472,000.00	\$2,575,300.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 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	32	\$2,336,600.00	0.51%	15A Public Schools	2	\$5,692,000.00	8.53%
2 Residential	851	\$228,716,600.00	49.98%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm			0.00%	15C Public Property	36	\$34,655,500.00	51.94%
4A Commercial	230	\$172,254,300.00	37.64%	15D Church and Charities	14	\$14,868,400.00	22.28%
4B Industrial	2	\$1,845,000.00	0.40%	15E Cemeteries & Graveyards	6	\$1,672,000.00	2.51%
4C Apartments	11	\$52,429,800.00	11.46%	15F Other Exempt	21	\$9,836,200.00	14.74%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	1,126	\$457,582,300.00	100.00%	Total	79	\$66,724,100.00	100.00%
Average Ratio (%), Assessed to True Value		100.96%		Percentage of Exempt vs. Non-Exempt Properties		14.58%	
Equalized Valuation, Taxable Properties		\$453,231,279.71					
Total # of property tax appeals filed in 2018		County Tax Board	4.00				
		State Tax Court	2.00				
Number of 2018 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 2018		\$0.00					

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
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	7.00	39,247.50	\$36,000.00	\$0.00	\$493.50	\$0.00	\$2,754.00
Supervisory Staff (Department Heads & Managers)	2.00	4.00	383,858.71	\$310,927.00	\$5,000.00	\$34,201.97	\$9,561.32	\$24,168.42
Police Officers (Including Superior Officers)	15.00	0.00	2,041,344.63	\$1,398,316.89	\$119,501.99	\$153,814.86	\$253,597.75	\$116,113.14
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	10.00	0.00	977,673.25	\$586,980.42	\$50,000.00	\$64,567.85	\$227,395.98	\$48,729.00
All Other Non-Union Employees not listed above	12.00	32.00	598,976.54	\$373,761.62	\$5,000.00	\$29,900.93	\$161,721.23	\$28,592.76
Totals	39.00	43.00	4,041,100.63	\$2,705,985.93	\$179,501.99	\$282,979.10	\$652,276.28	\$220,357.33

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	8.00	\$12,996.23	\$103,969.80	6.00	\$11,420.36	\$68,522.16
Parent & Child	1.00	\$21,112.20	\$21,112.20	2.00	\$17,687.52	\$35,375.04
Employee & Spouse (or Partner)	4.00	\$22,734.45	\$90,937.80	5.00	\$22,592.78	\$112,963.90
Family	15.00	\$32,201.98	\$483,029.64	14.00	\$32,290.83	\$452,071.62
Employee Cost Sharing Contribution (enter as negative -)			(\$49,000.00)			(\$47,000.00)
Subtotal	28.00		\$650,049.44	27.00		\$621,932.72
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	1	\$2,226.84	\$2,226.84	1	\$4,700.00	\$4,700.00
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	1.00		\$2,226.84	1.00		\$4,700.00
GRAND TOTAL	29.00		\$652,276.28	28.00		\$626,632.72

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
YES

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

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

	Gross Debt		Net Debt		Current Year	2020	2021	All Additional Future
	Debt	Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Principal	\$50,000.00	\$50,000.00	\$50,000.00	\$500,000.00
Regional School Debt	\$2,922,813.60	\$2,922,813.60	\$0.00	Utility Fund - Interest	\$6,600.00	\$10,000.00	\$10,000.00	\$95,600.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$90,484.00			
Water	\$14,846,111.68	\$14,846,111.68	\$0.00	Bond Anticipation Notes - Interest	\$185,000.00			
Sewer	\$3,518,526.41	\$3,518,526.41	\$0.00	Bonds - Principal	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
0			\$0.00	Bonds - Interest	\$84,100.00	\$106,365.45	\$106,365.45	\$441,746.00
0			\$0.00	Loans & Other Debt - Principal	\$337,934.55	\$255,607.96	\$255,607.96	\$893,892.04
0			\$0.00	Loans & Other Debt - Interest	\$216,365.45	\$200,000.00	\$200,000.00	\$2,200,000.00
0			\$0.00	Total	\$1,170,484.00	\$821,973.41	\$821,973.41	\$4,331,238.04
Municipal Purposes				Total Principal	\$678,418.55	\$505,607.96	\$505,607.96	\$1,593,892.04
Debt Authorized	\$1,844,468.50	\$35,500.14	\$1,808,968.36	Total Interest	\$492,065.45	\$316,365.45	\$316,365.45	\$2,737,346.00
Notes Outstanding	\$2,531,228.00		\$2,531,228.00	% of Total Current Year Budget	11.77%			
Bonds Outstanding	\$2,805,000.00		\$2,805,000.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$28,468,148.19	\$21,322,951.83	\$7,145,196.36	Total Guarantees - Other				
Population (2010 census)	<u>4,200</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$6,778.13</u>			Total Other				
Per Capita Net Debt	<u>\$1,701.24</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$450,145,208.67</u>		Rating	A2	AA-		
Net Debt as % of 3 Year Avg Property Valuation		<u>1.59%</u>		Year of Last Rating	2016	2019		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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