



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0101\_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
John	R	Armstrong	12/31/2020	jarmstrong@abseconnj.org

**Chief Administrative Officer**

Jessica		Thompson		jthompson@abseconnj.org
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**Chief Financial Officer**

Jessica		Thompson		<a href="mailto:jthompson@abseconnj.org">jthompson@abseconnj.org</a>
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**Municipal Clerk**

Carie	A	Crone		ccrong@abseconnj.org
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**Registered Municipal Accountant**

Michael	D	Cesaro		mcesaro@bowmanllp.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Keith		Bennett	12/31/2019	kbennett@abseconnj.org
Sandy		Cain	12/31/2018	scain@abseconnj.org
Kimberly		Horton	12/31/2020	khorton@abseconnj.org
Betty		Howell	12/31/2020	bhowell@abseconnj.org
Steve		Light	12/31/2021	slight@abseconnj.org
Frank		Phillips	12/31/2018	fphillips@abseconnj.org
Chris		Seher	12/31/2019	cseher@abseconnj.org

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.992	\$7,009,586.16	30.39%	\$0.00	Municipal Purpose Tax	ACTUAL	\$7,000,241.04
Municipal Library	0.035	\$249,268.27	1.08%	\$0.00	Municipal Library	ACTUAL	\$242,613.39
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.689	\$11,920,491.00	51.68%	\$0.00	Local School District	ESTIMATED	\$12,300,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.527	\$3,714,612.13	16.10%	\$0.00	County Purposes	ESTIMATED	\$3,900,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health	0.023	\$162,190.01	0.70%	\$0.00	County Board of Health	ESTIMATED	\$175,000.00
County Open Space	0.002	\$10,432.91	0.05%	\$0.00	County Open Space	ESTIMATED	\$15,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2017 Budget)</b>	<b>3.268</b>	<b>\$23,066,580.48</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$23,632,854.43</b>
Total Taxable Valuation as of October 1, 2017 <u>\$704,301,400.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,332,145.57</u>		
Current Year Average Residential Assessment <u>\$170,324.53</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>9,918,596.49</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$16,390,000.00</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$22,976,450.92</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$657,010.22</u>		
0.992	0.994	0.20%			Total Amount to be Raised by Taxes <u>\$23,633,461.14</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>97.22%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$7,009,586.16	\$7,000,241.04	-0.13%	(\$9,345.12)		<b>Tax Collections - ACTUAL as of Prior Year</b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2017 <u>22,701,789.56</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <u>23,169,615.06</u>		
\$0.00	\$1,693.03	#DIV/0!	\$1,693.03		% of Taxes Collected, CY 2017 <u>97.98%</u>		
<b>Sheet UFB-1</b>					Delinquent Taxes - December 31, 2017 <u>\$239,664.49</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	#DIV/0!	\$740,000.00		\$740,000.00	\$500,000.00		\$240,000.00					
08	Local Revenue	#DIV/0!	\$2,114,071.57		\$2,114,071.57	\$464,071.57		\$1,650,000.00					
09	State Aid (without offsetting appropriation)	#DIV/0!	\$757,802.00		\$757,802.00	\$757,802.00							
08	Uniform Construction Code Fees	#DIV/0!	\$150,000.00		\$150,000.00	\$150,000.00							
<b>Special Revenue Items w/ Prior Written Consent</b>													
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	#DIV/0!	\$323,900.00		\$323,900.00	\$323,900.00							
08	Other Special Items	#DIV/0!	\$916,372.00		\$916,372.00	\$916,372.00							
15	Receipts from Delinquent Taxes	#DIV/0!	\$220,000.00		\$220,000.00	\$220,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	#DIV/0!	\$7,000,241.04		\$7,000,241.04	\$7,000,241.04							
07	Minimum Library Tax	#DIV/0!	\$242,613.39		\$242,613.39	\$242,613.39							
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								
	<b>Total</b>	#DIV/0!	\$12,465,000.00	\$0.00	\$12,465,000.00	\$10,575,000.00	\$0.00	\$1,890,000.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	4.00	12.00	-0.77%	(\$7,630.00)	\$989,730.00	\$982,100.00	\$893,600.00			\$88,500.00					
21		1.00	0.00%	\$0.00	\$31,600.00	\$31,600.00	\$31,600.00								
22	1.00	4.00	0.00%	\$0.00	\$148,000.00	\$148,000.00	\$148,000.00								
23			-1.31%	(\$17,500.00)	\$1,332,500.00	\$1,315,000.00	\$1,185,000.00			\$130,000.00					
25	30.00	28.00	5.76%	\$176,950.00	\$3,069,700.00	\$3,246,650.00	\$3,246,650.00								
26	6.00		9.03%	\$81,230.00	\$899,770.00	\$981,000.00	\$553,000.00			\$428,000.00					
27			0.00%	\$0.00	\$8,400.00	\$8,400.00	\$8,400.00								
28		2.00	7.18%	\$7,500.00	\$104,500.00	\$112,000.00	\$112,000.00								
29			-2.67%	(\$6,654.88)	\$249,268.27	\$242,613.39	\$242,613.39								
30			-33.33%	(\$25,000.00)	\$75,000.00	\$50,000.00	\$50,000.00								
31			4.12%	\$20,000.00	\$486,000.00	\$506,000.00	\$479,000.00			\$27,000.00					
32			-0.60%	(\$9,000.00)	\$1,497,000.00	\$1,488,000.00	\$649,000.00			\$839,000.00					
35			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
36			4.45%	\$42,178.50	\$948,399.00	\$990,577.50	\$943,077.50			\$47,500.00					
37			#DIV/0!	\$0.00		\$0.00									
42			#DIV/0!	\$0.00		\$0.00									
43	1.00	2.00	5.35%	\$6,400.00	\$119,600.00	\$126,000.00	\$126,000.00								
44			-23.73%	(\$137,500.00)	\$579,500.00	\$442,000.00	\$112,000.00			\$330,000.00					
45			9.32%	\$69,265.00	\$743,490.60	\$812,755.60	\$812,755.60								
46			#DIV/0!	\$0.00		\$0.00									
48			#DIV/0!	\$0.00		\$0.00									
50			-0.02%	(\$146.84)	\$656,550.35	\$656,403.51	\$656,403.51								
55			#DIV/0!	\$0.00		\$0.00									
<b>Total</b>	<b>42.00</b>	<b>49.00</b>	<b>1.68%</b>	<b>\$200,091.78</b>	<b>\$11,941,008.22</b>	<b>\$12,141,100.00</b>	<b>\$10,251,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,890,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

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

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	323	\$22,460,400.00	3.19%	15A Public Schools	4	\$16,660,100.00	19.35%
2 Residential	3,270	\$556,961,200.00	79.04%	15B Other Schools	3	\$13,283,700.00	15.43%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	340	\$32,141,900.00	37.33%
4A Commercial	188	\$118,366,300.00	16.80%	15D Church and Charities	24	\$10,632,200.00	12.35%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	5	\$6,852,500.00	0.97%	15F Other Exempt	31	\$13,377,700.00	15.54%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>3,786</b>	<b>\$704,640,400.00</b>	<b>100.00%</b>	<b>Total</b>	<b>402</b>	<b>\$86,095,600.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	94.89%
Equalized Valuation, Taxable Properties	\$742,586,573.93

  

Total # of property tax appeals filed in 2017	County Tax Board	150.00
	State Tax Court	2.00
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		2.00

  

Amount paid out by municipality for tax appeals in 2017	\$117,027.08
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Percentage of Exempt vs. Non-Exempt Properties	12.22%
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<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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	
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	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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		8.00	87,735.00	\$81,500.00				\$6,235.00
Supervisory Staff (Department Heads & Managers)	7.00	1.00	798,000.00	\$534,000.00		\$85,000.00	\$138,000.00	\$41,000.00
Police Officers (Including Superior Officers)	25.00	2.00	3,486,085.00	\$2,207,000.00	\$140,000.00	\$486,085.00	\$458,000.00	\$195,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	9.00	3.00	867,492.50	\$510,500.00	\$10,000.00	\$60,992.50	\$241,000.00	\$45,000.00
All Other Non-Union Employees not listed above	1.00	35.00	500,865.00	\$429,100.00		\$16,000.00	\$33,000.00	\$22,765.00
<b>Totals</b>	<b>42.00</b>	<b>49.00</b>	<b>5,740,177.50</b>	<b>\$3,762,100.00</b>	<b>\$150,000.00</b>	<b>\$648,077.50</b>	<b>\$870,000.00</b>	<b>\$310,000.00</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	9.00	\$11,861.16	\$106,750.44	10.00	\$11,861.16	\$118,611.60
Parent & Child	8.00	\$21,231.60	\$169,852.80	7.00	\$21,231.60	\$148,621.20
Employee & Spouse (or Partner)	5.00	\$23,722.32	\$118,611.60	6.00	\$23,722.32	\$142,333.92
Family	17.00	\$33,092.76	\$562,576.92	16.00	\$33,092.76	\$529,484.16
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>39.00</b>		<b>\$957,791.76</b>	<b>39.00</b>		<b>\$939,050.88</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>39.00</b>		<b>\$957,791.76</b>	<b>39.00</b>		<b>\$939,050.88</b>

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)?**

<b>YES</b>
<b>YES</b>

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

### 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
PBA Local 77	1382.00	\$429,194.10	X		
Government Workers Union	122.00	\$17,485.42	X		
Teamsters	173.00	\$38,407.38	X		
Police Chief	134.00	\$48,655.62			X
Non-Union Employees	510.00	\$155,562.88		X	
<b>Totals</b>	2321.00	\$689,305.40			
<b>Total Funds Reserved as of end of 2017</b>		\$210,945.50			
<b>Total Funds Appropriated in 2018</b>		\$50,000.00			

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

	Gross Debt		Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$4,505,000.00	\$4,505,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<b>Municipal Purposes</b>							
Debt Authorized			\$0.00				
Notes Outstanding	\$5,473,030.00		\$5,473,030.00				
Bonds Outstanding	\$600,000.00		\$600,000.00				
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$10,578,030.00</b>	<b>\$4,505,000.00</b>	<b>\$6,073,030.00</b>	<b>\$812,755.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Population (2010 census)	8,400						
Per Capita Gross Debt	\$1,259.29						
Per Capita Net Debt	\$722.98						
3 Yr. Average Property Valuation		\$750,270,612.67					
Net Debt as % of 3 Year Avg Property Valuation		0.81%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$82,355.00			
Bond Anticipation Notes - Interest				\$109,400.60			
Bonds - Principal				\$600,000.00			
Bonds - Interest				\$21,000.00			
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
<b>Total</b>				\$812,755.60	\$0.00	\$0.00	\$0.00
<b>Total Principal</b>				\$682,355.00	\$0.00	\$0.00	\$0.00
<b>Total Interest</b>				\$130,400.60	\$0.00	\$0.00	\$0.00
<b>% of Total Current Year Budget</b>				6.69%			
<b>Description</b>	<b>Debt Not Listed Above</b>						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>				<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>	
Rating				A1	A+		
Year of Last Rating				2017	2009		
<b>Mark "X" if Municipality has no bond rating</b>							



