



# State of New Jersey Local Government Services

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

**MUNICIPALITY:** 1211 Middlesex Borough - County of Middlesex

Introduced

**Municode:** 1211

**Filename:** 1211\_fbi\_2017.xlsm

**Website:** www.middlesexboro-nj.gov

**Phone Number:** 732-356-7400

**Mailing Address:** 1200 Mountain Ave

[Email the UFB if not using Outlook](#)

**Municipality:** Middlesex **State:** NJ **Zip:** 08846

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Ronald	J	DiMura	12/31/2019	rdimura@middlesexboro-nj.gov

**Chief Administrative Officer**

Brandon		Goldberg		bgoldberg@middlesexboro-nj.gov
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**Chief Financial Officer**

Denise		Biancamano		dbiancamano@middlesexboro-nj.gov
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**Municipal Clerk**

Kathleen		Anello		kanello@middlesexboro-nj.gov
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**Registered Municipal Accountant**

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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Madden	12/31/2017	jmadden@middlesexboro-nj.gov
Jack		Mikolajczyk	12/31/2017	jmikolajczyk@middlesexboro-nj.gov
Robert		Schueler	12/31/2018	rschueler@middlesexboro-nj.gov
Patrick		Corley	12/31/2018	pcorley@middlesexboro-nj.gov
Daniel		Parenti	12/31/2019	dparenti@middlesexboro-nj.gov
Kevin		Dotey	12/31/2019	kdotey@middlesexboro-nj.gov

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

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	2.393	\$11,869,410.80	28.87%	\$2,521.04	Municipal Purpose Tax	ACTUAL	\$12,221,626.42
Municipal Library	0.094	\$468,935.61	1.14%	\$99.03	Municipal Library	ACTUAL	\$484,987.00
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	4.752	\$23,225,281.00	56.49%	\$5,006.26	Local School District	ESTIMATED	\$23,643,288.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.034	\$5,124,072.71	12.46%	\$1,089.33	County Purposes	ESTIMATED	\$5,124,072.72
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.086	\$424,802.65	1.03%	\$90.60	County Open Space	ESTIMATED	\$424,802.64
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2016 Budget)</b>	<b>8.359</b>	<b>\$41,112,502.77</b>	<b>100.00%</b>	<b>\$8,806.26</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$41,898,776.78</b>
Total Taxable Valuation as of October 1, 2016 <u>\$495,358,900.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>7,093,590.58</u>		
Current Year Average Residential Assessment <u>\$105,350.68</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>18,925,204.00</u>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <u>\$29,192,163.36</u>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <u>\$41,023,776.78</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$858,588.49</u>		
	2.393	2.464	2.97%		Total Amount to be Raised by Taxes <u>\$41,882,365.27</u>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <u>97.95%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$11,869,410.80	\$12,221,626.42	2.97%	\$352,215.62	<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2016 <u>40,773,289.51</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2016 <u>41,510,703.28</u>		
	\$2,521.04	\$2,595.84	2.97%	\$74.80	% of Taxes Collected, CY 2016 <u>98.22%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$701,809.59</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	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	35.54%	\$575,163.94	\$1,618,212.06	\$2,193,376.00	\$2,038,376.00		\$155,000.00					
08	Local Revenue	21.81%	\$369,915.68	\$1,695,934.48	\$2,065,850.16	\$1,693,340.16		\$372,510.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,779,814.00	\$1,779,814.00	\$1,779,814.00		\$0.00					
08	Uniform Construction Code Fees	-0.17%	(\$645.00)	\$373,645.00	\$373,000.00	\$373,000.00		\$0.00					
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00		\$0.00					
10	Public and Private Revenue	-95.83%	(\$1,605,899.02)	\$1,675,785.02	\$69,886.00	\$69,886.00		\$0.00					
08	Other Special Items	125.38%	\$261,000.07	\$208,174.35	\$469,174.42	\$469,174.42		\$0.00					
15	Receipts from Delinquent Taxes	2.19%	\$13,911.00	\$636,089.00	\$650,000.00	\$650,000.00		\$0.00					
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	2.97%	\$352,215.62	\$11,869,410.80	\$12,221,626.42	\$12,221,626.42		\$0.00					
07	Minimum Library Tax	3.42%	\$16,051.39	\$468,935.61	\$484,987.00	\$484,987.00		\$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					
	<b>Total</b>	<b>-0.09%</b>	<b>(\$18,286.32)</b>	<b>\$20,346,000.32</b>	<b>\$20,327,714.00</b>	<b>\$19,800,204.00</b>	<b>\$0.00</b>	<b>\$527,510.00</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 - 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	Swim Pool Utility	Utility	Utility	Utility	Utility	Utility
20	7.00	10.00	47.25%	\$484,100.00	\$1,024,472.00	\$1,508,572.00	\$1,129,885.00			\$378,687.00					
21	0.00	3.00	47.27%	\$49,465.00	\$104,635.00	\$154,100.00	\$154,100.00								
22	1.00	6.00	3.42%	\$5,250.00	\$153,450.00	\$158,700.00	\$158,700.00								
23	0.00	0.00	10.34%	\$282,150.00	\$2,727,600.00	\$3,009,750.00	\$3,009,750.00								
25	32.00	1.00	8.61%	\$314,892.05	\$3,659,342.95	\$3,974,235.00	\$3,974,235.00								
26	19.00	9.00	0.17%	\$2,750.00	\$1,631,658.00	\$1,634,408.00	\$1,634,408.00								
27	1.00	5.00	50.75%	\$74,850.00	\$147,475.00	\$222,325.00	\$152,439.00	\$69,886.00							
28	6.00	3.00	41.60%	\$189,150.00	\$454,730.00	\$643,880.00	\$627,380.00	\$16,500.00							
29	3.00	12.00	3.42%	\$16,051.39	\$468,935.61	\$484,987.00	\$484,987.00								
30	0.00	0.00	-3.29%	(\$12,600.00)	\$382,889.00	\$370,289.00	\$370,289.00								
31	0.00	0.00	-4.92%	(\$123,270.40)	\$2,503,900.40	\$2,380,630.00	\$2,380,630.00								
32	0.00	0.00	0.00%	\$0.00	\$350,000.00	\$350,000.00	\$350,000.00								
35	0.00	0.00	0.00%	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00								
36	0.00	0.00	6.76%	\$84,138.00	\$1,244,828.00	\$1,328,966.00	\$1,313,366.00			\$15,600.00					
37	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	0.00	0.00	0.00%	\$0.00	\$117,500.00	\$117,500.00	\$117,500.00								
43	2.00	3.00	10.85%	\$19,349.00	\$178,299.00	\$197,648.00	\$197,648.00								
44	0.00	0.00	23.08%	\$15,000.00	\$65,000.00	\$80,000.00	\$80,000.00								
45	0.00	0.00	-0.77%	(\$18,911.66)	\$2,462,635.66	\$2,443,724.00	\$2,310,501.00			\$133,223.00					
46	0.00	0.00	169.85%	\$229,738.70	\$135,261.30	\$365,000.00	\$365,000.00								
48	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	0.00	0.00	0.00%	\$0.00	\$875,000.00	\$875,000.00	\$875,000.00								
55	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	71.00	52.00	8.61%	\$1,612,102.08	\$18,715,611.92	\$20,327,714.00	\$19,713,818.00	\$86,386.00	\$0.00	\$527,510.00	\$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, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	161	\$5,695,800.00	1.15%	15A Public Schools	15	\$12,332,500.00	35.75%
2 Residential	4,190	\$390,244,000.00	78.67%	15B Other Schools	1	\$1,179,100.00	3.42%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	220	\$15,446,100.00	44.77%
4A Commercial	199	\$33,895,600.00	6.83%	15D Church and Charities	11	\$3,246,300.00	9.41%
4B Industrial	147	\$55,790,200.00	11.25%	15E Cemeteries & Graveyards	2	\$18,300.00	0.05%
4C Apartments	5	\$9,851,200.00	1.99%	15F Other Exempt	18	\$2,278,800.00	6.61%
5A/5B Railroad	22	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$591,061.00	0.12%				
<b>Total</b>	<b>4,725</b>	<b>\$496,067,861.00</b>	<b>100.00%</b>	<b>Total</b>	<b>267</b>	<b>\$34,501,100.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		35.22%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$1,408,483,421.35		6.95%			
Total # of property tax appeals filed in 2016		County Tax Board	13.00				
		State Tax Court	8.00				
Number of 2016 County Tax Board decisions appealed to Tax Court		0.00					
Number of pending property tax appeals in State Tax Court		8.00					
Amount paid out by municipality for tax appeals in 2016		\$11,577.23					

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 2016 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	12		\$117,900.00	\$9,855.26
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>12</b>	<b>0.00</b>	<b>117,900.00</b>	<b>9,855.26</b>



**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	12,000.00	\$12,000.00	N/A	N/A	N/A	N/A
Supervisory Staff (Department Heads & Managers)	8.00	3.00	874,274.00	\$775,560.00	N/A	\$55,840.00	\$42,874.00	N/A
Police Officers (Including Superior Officers)	30.00	0.00	3,718,575.00	\$2,992,836.00	\$235,500.00	\$299,283.00	\$190,956.00	
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	N/A	N/A	N/A	N/A
All Other Union Employees not listed above	30.00	0.00	2,038,985.00	\$1,721,457.00	\$76,950.00	\$123,945.00	\$116,633.00	N/A
All Other Non-Union Employees not listed above	7.00	24.00	849,374.00	\$785,675.00	N/A	\$47,140.00	\$16,559.00	N/A
<b>Totals</b>	<b>75.00</b>	<b>34.00</b>	<b>7,493,208.00</b>	<b>\$6,287,528.00</b>	<b>\$312,450.00</b>	<b>\$526,208.00</b>	<b>\$367,022.00</b>	<b>\$0.00</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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	21.00	\$12,008.22	\$252,172.62	13.00	\$10,818.84	\$140,644.92
Parent & Child	6.00	\$19,993.38	\$119,960.28	8.00	\$19,500.75	\$156,006.00
Employee & Spouse (or Partner)	6.00	\$22,854.76	\$137,128.56	6.00	\$23,081.83	\$138,490.98
Family	30.00	\$31,601.78	\$948,053.40	32.00	\$31,552.37	\$1,009,675.84
Employee Cost Sharing Contribution (enter as negative - )			(\$358,500.00)			(\$340,800.00)
<b>Subtotal</b>	<b>63.00</b>		<b>\$1,098,814.86</b>	<b>59.00</b>		<b>\$1,104,017.74</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	12	\$9,207.56	\$110,490.72	13	\$9,447.96	\$122,823.48
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	12	\$20,747.81	\$248,973.72	13	\$20,575.79	\$267,485.27
Family	20	\$37,481.31	\$749,626.20	18	\$35,532.25	\$639,580.50
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>44.00</b>		<b>\$1,109,090.64</b>	<b>44.00</b>		<b>\$1,029,889.25</b>
<b>GRAND TOTAL</b>	<b>107.00</b>		<b>\$2,207,905.50</b>	<b>103.00</b>		<b>\$2,133,906.99</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>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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