



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1702_fba_2017.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	Patrick	Stemberger	12/31/2019	mayorstem@ymail.com

Chief Administrative Officer

Joseph	Patrick	Stemberger		mayorstem@ymail.com
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Chief Financial Officer

Cynthia	Ann	Strang		elmercmfo@netscape.net
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Municipal Clerk

Sarah	Doremus	Walker		clerk@elmerboroughnj.com
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Registered Municipal Accountant

Raymond		Colavita		ray@colavita.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Lewis	Morris	Schneider	12/31/2018	ieweimer@aol.com
Lynda	Laury	Davis	12/31/2019	lyndaldavis@yahoo.com
Cynthia	Lee	Nolan	12/31/2017	cnmole@aol.com
Robert	Matthew	Richards	12/31/2017	matt.richards@comcast.net
Steven	Andrew	Schalick	12/31/2019	schalick.s@yahoo.com
James	Wilmer	Zee	12/31/2018	jzee@jouleinc.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	0.590	\$623,870.00	19.76%	\$990.20
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.291	\$1,363,918.00	43.20%	\$2,166.69
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	1.087	\$1,147,522.55	36.35%	\$1,824.32
County Library	0.000	\$0.00	0.00%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.021	\$21,988.40	0.70%	\$35.24
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.989	\$3,157,298.95	100.00%	\$5,016.46

Total Taxable Valuation as of October 1, 2016	<u>\$105,779,300.00</u>
(To be used to calculate the current year tax rate)	
Current Year Average Residential Assessment	<u>\$167,830.67</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.590	0.600	1.69%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$623,870.00	\$634,680.00	1.73%	\$10,810.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$990.20	\$1,006.98	1.69%	\$16.78

Sheet UFB-1

Current Year 2017 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$634,680.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$1,391,196.36
Regional School District		
County Purposes	ESTIMATED	\$1,263,274.80
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$23,187.24
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes	\$3,312,338.40
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Revenue Anticipated, Excluding Tax Levy	425,806.00
Budget Appropriations, before Reserve for Uncollected Taxes	942,375.05
Total Non-Municipal Tax Levy	\$2,677,658.40
Amount to be Raised by Taxes - Before RUT	\$3,194,227.45
Reserve for Uncollected Taxes (RUT)	\$118,110.95
Total Amount to be Raised by Taxes	\$3,312,338.40

% of Tax Collections used to Calculate RUT	<u>96.43%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	3,084,690.22
Total Tax Levy, CY 2016	3,168,297.16
% of Taxes Collected, CY 2016	<u>97.36%</u>
Delinquent Taxes - December 31, 2016	<u>\$79,331.25</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	Water Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	2.37%	\$4,600.00	\$194,300.00	\$198,900.00	\$145,700.00		\$53,200.00					
08	Local Revenue	-16.32%	(\$53,439.23)	\$327,439.23	\$274,000.00	\$70,300.00		\$203,700.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$126,553.00	\$126,553.00	\$126,553.00		\$0.00					
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$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	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00					
10	Public and Private Revenue	-48.29%	(\$6,958.44)	\$14,410.99	\$7,452.55	\$7,452.55		\$0.00					
08	Other Special Items	163.31%	\$8,186.87	\$5,013.13	\$13,200.00	\$13,200.00		\$0.00					
15	Receipts from Delinquent Taxes	-11.20%	(\$7,894.81)	\$70,495.26	\$62,600.45	\$62,600.45		\$0.00					
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.91%	(\$19,032.43)	\$653,712.43	\$634,680.00	\$634,680.00		\$0.00					
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00		\$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					
	Total	-5.36%	(\$74,538.04)	\$1,391,924.04	\$1,317,386.00	\$1,060,486.00	\$0.00	\$256,900.00	\$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	Water Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	0.00	19.00	5.65%	\$19,043.00	\$336,823.00	\$355,866.00	\$162,766.00		\$193,100.00						
21	Land-Use Administration	0.00	2.00	0.63%	\$53.00	\$8,357.00	\$8,410.00	\$8,410.00								
22	Uniform Construction Code	0.00	0.00	16.68%	\$1,000.00	\$5,995.00	\$6,995.00	\$6,995.00								
23	Insurance	0.00	0.00	12.57%	\$6,895.00	\$54,844.00	\$61,739.00	\$54,139.00		\$7,600.00						
25	Public Safety	1.00	6.00	-0.86%	(\$2,157.97)	\$251,575.16	\$249,417.19	\$248,436.00	\$981.19							
26	Public Works	0.00	2.00	-7.49%	(\$3,883.00)	\$51,874.00	\$47,991.00	\$47,991.00								
27	Health and Human Services	0.00	3.00	1.28%	\$182.00	\$14,265.00	\$14,447.00	\$14,447.00								
28	Parks and Recreation	0.00	0.00	11.49%	\$1,000.00	\$8,700.00	\$9,700.00	\$9,700.00								
29	Education (including Library)	0.00	0.00	-2.40%	(\$424.00)	\$17,675.50	\$17,251.50	\$12,029.00	\$5,222.50							
30	Unclassified	0.00	0.00	-42.35%	(\$3,305.95)	\$7,805.95	\$4,500.00	\$4,500.00								
31	Utilities and Bulk Purchases	0.00	0.00	2.90%	\$2,000.00	\$69,000.00	\$71,000.00	\$71,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	3.65%	\$4,531.53	\$124,261.83	\$128,793.36	\$126,500.00	\$2,293.36							
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00	0.00	13.41%	\$7,451.00	\$55,556.00	\$63,007.00	\$51,807.00		\$11,200.00						
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	-10.11%	(\$4,500.00)	\$44,500.00	\$40,000.00	\$40,000.00								
43	Court and Public Defender	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital	0.00	0.00	0.00%	\$0.00	\$46,000.00	\$46,000.00	\$1,000.00		\$45,000.00						
45	Debt	0.00	0.00	-19.52%	(\$17,992.00)	\$92,150.00	\$74,158.00	\$74,158.00								
46	Deferred Charges	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	11.10%	\$11,804.39	\$106,306.56	\$118,110.95	\$118,110.95								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	1.00	32.00	1.67%	\$21,697.00	\$1,295,689.00	\$1,317,386.00	\$1,051,988.95	\$8,497.05	\$0.00	\$256,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

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

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	55	\$1,170,600.00	1.11%	15A Public Schools	1	\$1,905,100.00	5.46%	
2 Residential	476	\$79,887,400.00	75.52%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm	17	\$711,600.00	0.67%	15C Public Property	25	\$3,954,200.00	11.33%	
4A Commercial	66	\$24,009,700.00	22.70%	15D Church and Charities	18	\$27,898,700.00	79.94%	
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	0	\$0.00	0.00%	
4C Apartments	0	\$0.00	0.00%	15F Other Exempt	4	\$1,142,400.00	3.27%	
5A/5B Railroad	0	\$0.00	0.00%					
6A/6B Business Personal Property	0	\$0.00	0.00%					
Total	614	\$105,779,300.00	100.00%	Total	48	\$34,900,400.00	100.00%	
Average Ratio (%), Assessed to True Value		98.22%		Percentage of Exempt vs. Non-Exempt Properties				32.99%
Equalized Valuation, Taxable Properties		\$107,696,294.03						
Total # of property tax appeals filed in 2016		County Tax Board	7.00					
		State Tax Court	0.00					
Number of 2016 County Tax Board decisions appealed to Tax Court		4.00						
Number of pending property tax appeals in State Tax Court		4.00						
Amount paid out by municipality for tax appeals in 2016		\$7,254.44						

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	0			
I Dwelling Exemption	0			
J Dwelling Abatement	0			
K New Dwelling/Conversion Exemption	0			
L New Dwelling/Conversion Abatement	0			
N Multiple Dwelling Exemption	0			
O Multiple Dwelling Abatement	0			
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 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 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	0.00	7.00	21,999.00	\$19,334.00	\$0.00	\$1,031.00	\$0.00	\$1,634.00
Supervisory Staff (Department Heads & Managers)	0.00	8.00	145,516.00	\$122,337.00	\$0.00	\$12,842.00	\$0.00	\$10,337.00
Police Officers (Including Superior Officers)	1.00	6.00	185,985.00	\$150,300.00	\$3,500.00	\$19,189.00	\$0.00	\$12,996.00
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	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	0.00	11.00	35,073.00	\$30,869.00	\$0.00	\$1,595.00	\$0.00	\$2,609.00
Totals	1.00	32.00	388,573.00	\$322,840.00	\$3,500.00	\$34,657.00	\$0.00	\$27,576.00

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	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Parent & Child	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Family	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Elected Officials - Health Benefits - Annual Cost						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	0.00		\$0.00	0.00		\$0.00

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)?

NO

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Police Chief	35.00	\$8,811.60		x	
Totals	35.00	\$8,811.60			
Total Funds Reserved as of end of 2016			\$0.00		
Total Funds Appropriated in 2017			\$0.00		

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

	Gross Debt		Net Debt		Current Year	2018	2019	All Additional Future
	Debt	Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$0.00		\$0.00	Utility Fund - Principal				
Regional School Debt	\$0.00		\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$73,358.00			
Water	\$325,000.00	\$325,000.00	\$0.00	Bond Anticipation Notes - Interest	\$800.00			
0			\$0.00	Bonds - Principal				
0			\$0.00	Bonds - Interest				
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$74,158.00	\$0.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$73,358.00	\$0.00	\$0.00	\$0.00
Debt Authorized	\$47,000.00		\$47,000.00	Total Interest	\$800.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$73,358.00		\$73,358.00	% of Total Current Year Budget	5.63%			
Bonds Outstanding			\$0.00	Description		Debt Not Listed Above		
Loans and Other Debt			\$0.00	Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
Total (Current Year)	\$445,358.00	\$325,000.00	\$120,358.00	Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	1,343			Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Gross Debt	\$331.61			Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Per Capita Net Debt	\$89.62			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		\$104,624,576.00		Rating				
Net Debt as % of 3 Year Avg Property Valuation		0.12%		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)
