



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1702_fba_2021.xlsm

Website:

Phone Number:

Mailing Address:

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	Patrick	Stemberger	12/31/2023	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	12/31/2021	lewelmer@aol.com
Lynda	Laury	Davis	12/31/2022	lynda@davis@yahoo.com
Bruce	Eric	Foster	12/31/2023	bfoster.elmer@gmail.com
Cynthia	Lee	Nolan	12/31/2023	cnmoie47@gmail.com
Steven	Andrew	Schalick	12/31/2022	schalick.s@yahoo.com
James	Wilmer	Zee	12/31/2021	jzee@jouleinc.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 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	0.658	\$689,755.00	17.43%	\$1,093.63
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.793	\$1,879,226.00	47.48%	\$2,980.07
Regional School District			0.00%	\$0.00
County Purposes	1.304	\$1,366,380.40	34.52%	\$2,167.32
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.022	\$22,934.81	0.58%	\$36.57
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	3.777	\$3,958,296.21	100.00%	\$6,277.59

Total Taxable Valuation as of October 1, 2020 \$105,296,800.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$166,633.19

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.658	0.678	3.04%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$689,755.00	\$714,050.00	3.52%	\$24,295.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,093.63	\$1,129.77	3.30%	\$36.14

Current Year 2021 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$714,050.00
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$1,936,869.00
Regional School District		
County Purposes	ESTIMATED	\$1,472,500.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$27,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$4,150,419.00

Revenue Anticipated, Excluding Tax Levy	430,380.00
Budget Appropriations, before Reserve for Uncollected Taxes	974,199.00
Total Non-Municipal Tax Levy	\$3,436,369.00
Amount to be Raised by Taxes - Before RUT	\$3,980,188.00
Reserve for Uncollected Taxes (RUT)	\$170,231.00
Total Amount to be Raised by Taxes	\$4,150,419.00

% of Tax Collections used to Calculate RUT 95.90%

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2020	3,902,792.75
Total Tax Levy, CY 2020	3,978,687.00
% of Taxes Collected, CY 2020	98.09%

Delinquent Taxes - December 31, 2020 \$82,242.45

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	Arts and Culture Trust Fund	Water Utility	Utility	Utility	Utility	Utility
08	Surplus	8.46%	\$20,840.00	\$246,260.00	\$267,100.00	\$195,000.00			\$72,100.00				
08	Local Revenue	-10.77%	(\$34,258.02)	\$317,958.02	\$283,700.00	\$50,400.00			\$233,300.00				
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$126,553.01	\$126,553.00	\$126,553.00							
08	Uniform Construction Code Fees	#DIV/0!	\$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							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-46.09%	(\$3,366.27)	\$7,303.27	\$3,937.00	\$3,937.00							
08	Other Special Items	-29.81%	(\$1,911.29)	\$6,411.29	\$4,500.00	\$4,500.00							
15	Receipts from Delinquent Taxes	0.32%	\$160.75	\$49,829.25	\$49,990.00	\$49,990.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-9.27%	(\$72,976.71)	\$787,026.71	\$714,050.00	\$714,050.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
56	Arts and Cultural Levy Tax	#DIV/0!	\$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							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-5.94%	(\$91,511.55)	\$1,541,341.55	\$1,449,830.00	\$1,144,430.00	\$0.00	\$0.00	\$305,400.00	\$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	Arts and Culture Trust Fund	Water Utility	Utility	Utility	Utility	Utility
20	0.00	11.00	2.73%	\$10,254.87	\$375,454.13	\$385,709.00	\$168,209.00				\$217,500.00				
21	0.00	1.00	0.02%	\$2.00	\$10,168.00	\$10,170.00	\$10,170.00								
22	0.00	2.00	-1.26%	(\$167.00)	\$13,252.00	\$13,085.00	\$13,085.00								
23	0.00	0.00	9.39%	\$6,484.13	\$69,017.00	\$75,501.13	\$67,000.00				\$8,501.13				
25	2.00	6.00	4.16%	\$10,750.30	\$258,172.61	\$268,922.91	\$268,116.00	\$806.91							
26	0.00	2.00	-2.49%	(\$3,900.00)	\$156,450.00	\$152,550.00	\$152,550.00								
27	0.00	3.00	8.30%	\$1,226.00	\$14,777.00	\$16,003.00	\$16,003.00								
28	0.00	0.00	0.00%	\$0.00	\$13,000.00	\$13,000.00	\$13,000.00								
29	0.00	0.00	-2.18%	(\$297.00)	\$13,621.00	\$13,324.00	\$13,324.00								
30	0.00	0.00	379.79%	\$5,798.30	\$1,326.70	\$7,325.00	\$4,225.00	\$3,100.00							
31	0.00	0.00	2.52%	\$2,000.00	\$79,500.00	\$81,500.00	\$81,500.00								
32	0.00	0.00	2.17%	\$880.43	\$40,549.66	\$41,430.09	\$38,300.00	\$3,130.09							
35	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
36	0.00	0.00	29.80%	\$14,888.00	\$49,953.00	\$64,841.00	\$56,741.00				\$8,100.00				
37	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
42	0.00	0.00	4.88%	\$2,000.00	\$41,000.00	\$43,000.00	\$43,000.00								
43	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
44	0.00	0.00	-23.06%	(\$23,061.00)	\$160,000.00	\$76,939.00	\$21,939.00				\$55,000.00				
45	0.00	0.00	-0.51%	(\$84.00)	\$16,382.87	\$16,298.87					\$16,298.87				
46	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
48	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
50	0.00	0.00	6.08%	\$9,754.97	\$160,476.03	\$170,231.00	\$170,231.00								
55	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
Total	2.00	25.00	2.58%	\$36,530.00	\$1,413,300.00	\$1,449,830.00	\$1,137,393.00	\$7,037.00	\$0.00	\$0.00	\$305,400.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	51	\$1,083,300.00	1.03%	15A Public Schools	1	\$1,905,100.00	5.52%
2 Residential	476	\$79,317,400.00	75.33%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	18	\$786,800.00	0.75%	15C Public Property	24	\$3,947,400.00	11.44%
4A Commercial	69	\$24,109,300.00	22.90%	15D Church and Charities	17	\$27,686,500.00	80.26%
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	3	\$956,500.00	2.77%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	614	\$105,296,800.00	100.00%	Total	45	\$34,495,500.00	100.00%
Average Ratio (%), Assessed to True Value				99.24%			
Equalized Valuation, Taxable Properties				\$106,103,184.20			
Total # of property tax appeals filed in 2020				County Tax Board		0.00	
				State Tax Court		0.00	
Number of 2020 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 2020				\$0.00			

Percentage of Exempt vs.
Non-Exempt Properties 32.76%

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 2020 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	24,342.19	\$21,471.00	\$0.00	\$1,156.00	\$0.00	\$1,715.19
Supervisory Staff (Department Heads & Managers)	0.00	10.00	124,844.45	\$108,367.00	\$0.00	\$7,329.00	\$0.00	\$9,148.45
Police Officers (Including Superior Officers)	2.00	2.00	205,716.03	\$163,675.00	\$5,215.00	\$24,229.00	\$0.00	\$12,597.03
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	6.00	32,781.81	\$26,904.00	\$0.00	\$2,527.00	\$0.00	\$3,350.81
Totals	2.00	25.00	387,684.48	\$320,417.00	\$5,215.00	\$35,241.00	\$0.00	\$26,811.48

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
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
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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	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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt	Deductions	Net Debt	Current Year				
				Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets	
Local School Debt			\$0.00	Utility Fund - Principal	\$12,372.87	\$12,372.87	\$12,372.87	\$223,220.40
Regional School Debt			\$0.00	Utility Fund - Interest	\$3,926.00	\$3,833.50	\$3,736.50	\$31,894.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest				
Water	\$396,839.01	\$396,839.01	\$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	\$16,298.87	\$16,206.37	\$16,109.37	\$255,114.40
Municipal Purposes				Total Principal	\$12,372.87	\$12,372.87	\$12,372.87	\$223,220.40
Debt Authorized	\$157,619.00		\$157,619.00	Total Interest	\$3,926.00	\$3,833.50	\$3,736.50	\$31,894.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	1.12%			
Bonds Outstanding			\$0.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$554,458.01	\$396,839.01	\$157,619.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	1,343			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$412.85			Rating				
Per Capita Net Debt	\$117.36			Year of Last Rating				
3 Yr. Average Property Valuation		\$108,643,565.33		Mark "X" if Municipality has no bond rating		X		
Net Debt as % of 3 Year Avg Property Valuation		0.15%						

USER FRIENDLY BUDGET SECTION - Notes

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