



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0311_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

Chief Administrative Officer

Kim	Marie	White		kwhite@eastampton.com
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Chief Financial Officer

Kim	Marie	White		kwhite@eastampton.com
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Municipal Clerk

Kim	Marie	White		kwhite@eastampton.com
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Registered Municipal Accountant

Robert	S.	Marrone		rmarrone@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jay		Springer	12/31/2020	jspringer@eastampton.com
Edward		Besco	12/31/2022	ebesko@eastampton.com
Anthony		Zeno	12/31/2020	azeno@eastampton.com
Robert		Apgar	12/31/2020	rapgar@eastampton.com
Dominic		Santillo	12/31/2022	dsantillo@eastampton.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 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	0.851	\$3,689,035.44	27.29%	\$0.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.052	\$225,317.32	1.67%	\$0.00
Fire Districts (avg. rate/total levies)	0.066	\$281,750.00	2.08%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.263	\$5,469,459.00	40.45%	\$0.00
Regional School District	0.468	\$2,031,527.00	15.03%	\$0.00
County Purposes	0.363	\$1,570,561.45	11.62%	\$0.00
County Library	0.032	\$138,566.10	1.02%	\$0.00
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.027	\$114,033.89	0.84%	\$0.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2018 Budget)	3.122	\$13,520,250.20	100.00%	\$0.00

Total Taxable Valuation as of	October 1, 2018	<u>\$449,353,998.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$222,942.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.851	0.851	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,689,035.44	\$3,741,694.19	1.43%	\$52,658.75

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$1,897.24	#DIV/0!	\$1,897.24

Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$3,741,694.19
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$224,912.70
Fire Districts (total levies)	ESTIMATED	\$285,000.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$6,000,000.00
Regional School District	ESTIMATED	\$2,056,600.00
County Purposes	ESTIMATED	\$1,600,000.00
County Library	ESTIMATED	\$139,000.00
County Board of Health	ESTIMATED	\$0.00
County Open Space	ESTIMATED	\$115,000.00
Other County Levies (total)	ACTUAL	\$0.00
Total ESTIMATED amount to be raised by taxes		\$14,162,206.89

Revenue Anticipated, Excluding Tax Levy	1,844,326.51
Budget Appropriations, before Reserve for Uncollected Taxes	5,530,790.09
Total Non-Municipal Tax Levy	\$10,420,512.70
Amount to be Raised by Taxes - Before RUT	\$14,106,976.28
Reserve for Uncollected Taxes (RUT)	\$55,232.61
Total Amount to be Raised by Taxes	\$14,162,208.89

% of Tax Collections used to Calculate RUT 99.61%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018	13,898,989.37
Total Tax Levy, CY 2018	13,952,983.97
% of Taxes Collected, CY 2018	<u>99.61%</u>

Delinquent Taxes - December 31, 2018 \$12,014.18

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	25.85%	\$108,875.00	\$421,125.00	\$530,000.00	\$530,000.00							
08	Local Revenue	-4.74%	(\$23,374.09)	\$492,624.09	\$469,250.00	\$469,250.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$426,947.00	\$426,947.00	\$426,947.00							
08	Uniform Construction Code Fees	-7.97%	(\$30,064.00)	\$377,064.00	\$347,000.00	\$347,000.00							
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	25.00%	\$5,000.00	\$20,000.00	\$25,000.00	\$25,000.00							
10	Public and Private Revenue	-98.21%	(\$618,694.19)	\$629,950.30	\$11,256.11	\$11,256.11							
08	Other Special Items	-13.64%	(\$4,718.31)	\$34,591.71	\$29,873.40	\$29,873.40							
15	Receipts from Delinquent Taxes	-45.94%	(\$4,248.52)	\$9,248.52	\$5,000.00	\$5,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-7.50%	(\$303,525.74)	\$4,045,219.93	\$3,741,694.19	\$3,741,694.19							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-3.26%	(\$7,590.18)	\$232,502.88	\$224,912.70	\$0.00	\$224,912.70						
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	-13.13%	(\$878,340.03)	\$6,689,273.43	\$5,810,933.40	\$5,586,020.70	\$224,912.70	\$0.00	\$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			10.85%	\$75,452.08	\$695,097.00	\$770,549.08	\$687,303.00	\$83,246.08							
21			199.43%	\$29,665.00	\$14,875.00	\$44,540.00	\$44,540.00								
22			89.35%	\$65,376.00	\$73,170.00	\$138,546.00	\$138,546.00								
23			11.58%	\$73,359.06	\$633,240.94	\$706,600.00	\$706,600.00								
25			5.15%	\$89,425.80	\$1,735,621.18	\$1,825,046.98	\$1,823,000.00	\$2,046.98							
26			-18.79%	(\$80,392.96)	\$427,892.96	\$347,500.00	\$347,500.00								
27			445.45%	\$4,900.00	\$1,100.00	\$6,000.00	\$6,000.00								
28			3132.56%	\$134,700.00	\$4,300.00	\$139,000.00	\$4,000.00		\$135,000.00						
29			#DIV/0!	\$0.00	\$0.00	\$0.00									
30			-77.06%	(\$3,360.00)	\$4,360.00	\$1,000.00	\$1,000.00								
31			22.00%	\$40,739.43	\$185,141.00	\$225,880.43	\$225,880.43								
32			17.96%	\$28,173.13	\$156,836.00	\$185,009.13	\$175,800.00	\$9,209.13							
35			#DIV/0!	\$100.00	\$0.00	\$100.00	\$100.00								
36			25.77%	\$144,125.05	\$559,174.95	\$703,300.00	\$703,300.00								
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			-5.91%	(\$13,406.00)	\$226,906.00	\$213,500.00	\$213,500.00								
43			#DIV/0!	\$0.00	\$0.00	\$0.00									
44			-88.31%	(\$415,500.00)	\$470,500.00	\$55,000.00	\$55,000.00								
45			-9.64%	(\$78,890.64)	\$818,285.12	\$739,394.48	\$222,900.98		\$516,493.50						
46			23.21%	\$15,317.49	\$66,000.00	\$81,317.49	\$81,317.49								
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			-39.63%	(\$36,259.42)	\$91,490.03	\$55,230.61	\$55,230.61								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	0.00	0.00	1.19%	\$73,524.02	\$6,163,990.18	\$6,237,514.20	\$5,491,518.51	\$94,502.19	\$651,493.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	254	\$7,482,200.00	1.67%	15A Public Schools	5	\$22,844,300.00	37.98%
2 Residential	1,691	\$377,053,400.00	83.91%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	34	\$2,279,100.00	0.51%	15C Public Property	106	\$12,742,600.00	21.19%
4A Commercial	42	\$24,632,198.00	5.48%	15D Church and Charities	7	\$4,490,500.00	7.47%
4B Industrial	7	\$3,624,400.00	0.81%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	4	\$34,282,700.00	7.63%	15F Other Exempt	32	\$20,066,600.00	33.36%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	2,032	\$449,353,998.00	100.00%	Total	150	\$60,144,000.00	100.00%
Average Ratio (%), Assessed to True Value				95.12%			
Equalized Valuation, Taxable Properties				\$472,407,483.18			
Total # of property tax appeals filed in 2018				County Tax Board		0.00	
				State Tax Court		0.00	
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			
				Percentage of Exempt vs. Non-Exempt Properties		13.38%	

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# 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	2	\$260,000.00	\$8,395,300.00	\$256,560.37
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	2	260,000.00	8,395,300.00	256,560.37

**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 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate
PENNGROSE PROPERTIES	Aff Housing	\$90,000.00	\$3,891,600.00	\$118,927.30															
FIELDSTONE	Other	\$170,000.00	\$4,503,700.00	\$137,633.07															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
		260,000.00	8,395,300.00	256,560.37			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total																			

**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	5.00	11,000.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$261.31
Supervisory Staff (Department Heads & Managers)	3.00	3.00	399,831.70	\$392,691.70	\$7,140.00	\$74,826.18	\$15,558.18	\$51,786.88
Police Officers (Including Superior Officers)	16.00	2.00	1,372,173.83	\$1,087,959.81	\$284,214.02	\$334,318.77	\$229,408.61	\$177,355.35
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	9.00	2.00	396,249.47	\$373,370.31	\$22,879.16	\$43,966.00	\$130,301.54	\$52,220.50
All Other Non-Union Employees not listed above	2.00	7.00	264,392.49	\$264,392.49	\$0.00	\$28,757.45	\$46,698.94	\$34,230.00
Totals	30.00	19.00	2,443,647.48	\$2,129,414.30	\$314,233.19	\$481,868.40	\$421,967.27	\$315,854.04

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	13.00	\$11,582.00	\$150,566.00	13.00	\$11,184.18	\$145,394.34
Parent & Child	1.00	\$21,975.00	\$21,975.00	1.00	\$21,231.60	\$21,231.60
Employee & Spouse (or Partner)	4.00	\$19,002.00	\$76,008.00	4.00	\$18,571.10	\$74,284.40
Family	9.00	\$30,001.00	\$270,009.00	9.00	\$29,035.34	\$261,318.06
Employee Cost Sharing Contribution (enter as negative -)			(\$93,000.00)			(\$88,535.00)
Subtotal	27.00		\$425,558.00	27.00		\$413,693.40
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	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	1	\$6,892.00	\$6,892.00	1	\$6,774.00	\$6,774.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	0		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$6,892.00	1.00		\$6,774.00
GRAND TOTAL	28.00		\$432,450.00	28.00		\$420,467.40

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

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

YES

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2020	2021	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$7,410,000.00	\$7,410,000.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$1,195,927.98	\$1,195,927.98	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$100,564.00			
0	\$0.00		\$0.00	Bond Anticipation Notes - Interest	\$45,200.00			
0	\$0.00		\$0.00	Bonds - Principal	\$29,506.52	\$29,506.52	\$29,506.52	\$206,545.64
0	\$0.00		\$0.00	Bonds - Interest	\$9,996.66	\$9,996.66	\$9,996.66	\$69,976.62
0	\$0.00		\$0.00	Loans & Other Debt - Principal	\$0.00	\$0.00	\$0.00	\$0.00
0	\$0.00		\$0.00	Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00
0	\$0.00		\$0.00					
0	\$0.00		\$0.00	Total	\$185,267.18	\$39,503.18	\$39,503.18	\$276,522.26
Municipal Purposes								
Debt Authorized	\$153.00		\$153.00	Total Principal	\$130,070.52	\$29,506.52	\$29,506.52	\$206,545.64
Notes Outstanding	\$2,642,759.00		\$2,642,759.00	Total Interest	\$55,196.66	\$9,996.66	\$9,996.66	\$69,976.62
Bonds Outstanding	\$4,195,000.00		\$4,195,000.00	% of Total Current Year Budget	2.97%			
Loans and Other Debt			\$0.00	Description				Debt Not Listed Above
Total (Current Year)	\$15,443,839.98	\$8,605,927.98	\$6,837,912.00	Total Guarantees - Governmental	\$0.00			
				Total Guarantees - Other	\$0.00			
				Total Capital/Equipment Leases	\$37,633.80	\$37,633.80	\$37,633.80	
				Total Other	\$0.00			
Population (2010 census)	6,069			Bond Rating				
Per Capita Gross Debt	\$2,544.71			Moody's		Standard & Poors	Fitch	
Per Capita Net Debt	\$1,126.70			Rating	"A2"			
3 Yr. Average Property Valuation		\$455,918,414.67		Year of Last Rating	2012			
Net Debt as % of 3 Year Avg Property Valuation		1.50%		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)

Council member Adams waives all but \$1.00 of his annual salary
