



## State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:  Filename:

Website:

Phone Number:

Mailing Address:

Municipality:  State:  Zip:

### Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jack	A.	Trotta	12/31/2018	jtrotta@plumsted.org

### Chief Administrative Officer

Jack	A.	Trotta		jtrotta@plumsted.org
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### Chief Financial Officer

June	d.	Madden		jfo@plumsted.org
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### Municipal Clerk

Dorothy	J.	Hendrickson		municipalclerk@plumsted.org
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### Registered Municipal Accountant

Brian	K.	Logan		blogan@scnco.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Eric		Sorchik	12/31/2018	esorchik@plumsted.org
Herbert	F.	Marinari	12/31/2016	hmarinari@plumsted.org
Michael	H.	Wysong	12/31/2017	mwysong@plumsted.org
Vince		Lotito	12/31/2016	vlotito@plumsted.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 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	0.241	\$1,890,870.29	9.86%	\$673.10	Municipal Purpose Tax	ESTIMATED	\$1,966,752.59
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$156,672.59	0.82%	\$55.86	Municipal Open Space	ESTIMATED	\$156,740.07
Fire Districts (avg. rate/total levies)	0.199	\$1,554,758.00	8.11%	\$555.79	Fire Districts (total levies)	ESTIMATED	\$1,603,290.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.546	\$12,118,657.00	63.18%	\$4,317.87	Local School District	ESTIMATED	\$12,361,030.14
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		
County Purposes	0.374	\$2,928,650.35	15.27%	\$1,044.56	County Purposes	ESTIMATED	\$2,987,223.36
County Library	0.041	\$317,134.56	1.65%	\$114.51	County Library	ESTIMATED	\$323,477.25
County Board of Health	0.015	\$114,130.50	0.60%	\$41.89	County Board of Health	ESTIMATED	\$116,413.11
County Open Space	0.013	\$100,271.17	0.52%	\$36.31	County Open Space	ESTIMATED	\$102,276.59
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2015 Budget)</b>	<b>2.449</b>	<b>\$19,181,144.46</b>	<b>100.00%</b>	<b>\$6,839.89</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$19,617,203.11</b>
Total Taxable Valuation as of October 1, 2015 <u>\$783,700,365.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>1,440,947.41</u>		
Current Year Average Residential Assessment <u>\$279,293.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>3,355,681.58</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$17,650,450.52</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$19,565,184.69</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$52,018.42</u>		
0.241	0.251	4.15%			Total Amount to be Raised by Taxes <u>\$19,617,203.11</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.73%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$1,890,870.29	\$1,966,752.59	4.01%	\$75,882.30				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2015 <u>19,207,389.81</u>		
\$673.10	\$701.03	4.15%	\$27.93		Total Tax Levy, CY 2015 <u>19,233,285.76</u>		
					% of Taxes Collected, CY 2015 <u>99.87%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$2,831.66</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	-29.78%	(\$176,730.67)	\$393,497.67	\$416,767.00	\$416,767.00							
08	Local Revenue	-1.04%	(\$2,430.85)	\$232,686.81	\$230,255.96	\$230,255.96							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$452,322.00	\$452,322.00	\$452,322.00							
08	Uniform Construction Code Fees	-8.76%	(\$11,515.00)	\$131,465.00	\$119,950.00	\$119,950.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-8.16%	(\$7,549.00)	\$92,549.00	\$85,000.00	\$85,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-78.67%	(\$291,901.33)	\$371,056.78	\$79,155.45	\$79,155.45							
08	Other Special Items	-45.48%	(\$47,962.17)	\$105,459.17	\$57,497.00	\$57,497.00							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	4.01%	\$75,882.30	\$1,890,870.29	\$1,966,752.59	\$1,966,752.59							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.04%	\$67.41	\$156,672.59	\$156,740.00	\$0.00	\$156,740.00						
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							
	<b>Total</b>	<b>-11.48%</b>	<b>(\$462,139.31)</b>	<b>\$4,026,579.31</b>	<b>\$3,564,440.00</b>	<b>\$3,407,700.00</b>	<b>\$156,740.00</b>	<b>\$0.00</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	Utility	Utility	Utility	Utility	Utility	Utility
20	3.00	16.00	-22.00%	(\$171,144.63)	\$777,801.03	\$606,656.40	\$510,244.70	\$96,411.70							
21	0.10	0.00	5.63%	\$1,500.00	\$26,650.00	\$28,150.00	\$28,150.00								
22	0.10	4.00	4.18%	\$3,400.00	\$81,400.00	\$84,800.00	\$84,800.00								
23	0.00	0.00	-2.28%	(\$13,460.00)	\$591,554.00	\$578,094.00	\$578,094.00								
23	15.00	1.00	1.80%	\$17,176.00	\$952,470.46	\$969,646.46	\$969,646.46								
26	1.00	4.00	-16.61%	(\$39,871.00)	\$239,981.00	\$200,110.00	\$200,110.00								
27	0.00	0.00	117.40%	\$3,980.00	\$3,390.00	\$7,370.00	\$7,370.00								
28	0.00	0.00	0.00%	\$0.00	\$15,440.00	\$15,440.00	\$15,440.00								
29	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	0.00	0.00	0.00%	\$0.00	\$2,850.00	\$2,850.00	\$2,850.00								
31	0.00	0.00	10.00%	\$16,500.00	\$165,000.00	\$181,500.00	\$181,500.00								
32	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	0.00	0.00	100.00%	\$2,500.00	\$2,500.00	\$5,000.00	\$5,000.00								
36	0.00	0.00	5.91%	\$19,969.00	\$337,713.00	\$357,682.00	\$357,682.00								
37	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	0.00	0.00	5.41%	\$8,643.00	\$159,778.00	\$168,421.00	\$168,421.00								
43	0.00	0.00	-8.51%	(\$5,135.00)	\$60,330.00	\$55,195.00	\$55,195.00								
44	0.00	0.00	24.29%	\$17,975.00	\$74,000.00	\$91,975.00	\$91,975.00								
45	0.00	0.00	-68.52%	(\$185,125.61)	\$270,163.03	\$85,037.42	\$85,037.42								
46	0.00	0.00	-19.99%	(\$3,539.84)	\$17,705.84	\$14,166.00	\$14,166.00								
48	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	0.00	0.00	-33.60%	(\$26,317.87)	\$78,336.29	\$52,018.42	\$52,018.42								
55	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	20.00	25.00	-9.15%	(\$352,950.95)	\$3,857,062.65	\$3,504,111.70	\$3,407,700.00	\$96,411.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>			
	<b># of Parcels</b>	<b>Assessed Value</b>	<b>% of Total</b>
1 Vacant Land	288	\$16,066,000.00	2.05%
2 Residential	2,419	\$667,434,700.00	85.32%
3A/3B Farm	259	\$42,176,000.00	5.39%
4A Commercial	96	\$42,628,800.00	5.45%
4B Industrial	9	\$10,961,000.00	1.40%
4C Apartments	8	\$2,963,200.00	0.38%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
<b>Total</b>	<b>3,080</b>	<b>\$782,229,700.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	91.19%
Equalized Valuation, Taxable Properties	\$857,802,061.63

Total # of property tax appeals filed in 2015	County Tax Board	9.00
	State Tax Court	0.00
Number of 2015 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 2015		\$0.00

<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>			
	<b># of Parcels</b>	<b>Assessed Value</b>	<b>% of Total</b>
15A Public Schools	3	\$42,474,000.00	20.88%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	129	\$142,129,300.00	69.88%
15D Church and Charities	24	\$12,699,100.00	6.24%
15E Cemeteries & Graveyards	2	\$209,800.00	0.10%
15F Other Exempt	22	\$5,882,100.00	2.89%
<b>Total</b>	<b>180</b>	<b>\$203,394,300.00</b>	<b>100.00%</b>

Percentage of Exempt vs. Non-Exempt Properties 26.00%

**Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements**

	<b># of Parcels</b>	<b>PILOT Billing/Revenue</b>	<b>Assessed Value</b>	<b>Taxes if Billed in Full 2015 Total Tax Rate</b>
G Commercial/Industrial Exemption	1		\$25,000.00	
I Dwelling Exemption	3		\$46,100.00	
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>4</b>	<b>0.00</b>	<b>71,100.00</b>	<b>0.00</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	5.00	5.00	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	2.00	6.00	391,019.00	\$288,714.00	\$0.00	\$30,484.00	\$44,734.00	\$27,087.00
Police Officers (Including Superior Officers)	14.00	0.00	1,353,642.00	\$784,435.00	\$110,000.00	\$159,464.00	\$212,187.00	\$87,556.00
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	4.00	14.00	423,890.00	\$254,541.00	\$0.00	\$30,484.00	\$119,393.00	\$19,472.00
<b>Totals</b>	<b>20.00</b>	<b>25.00</b>	<b>2,168,556.00</b>	<b>\$1,327,695.00</b>	<b>\$110,000.00</b>	<b>\$220,432.00</b>	<b>\$376,314.00</b>	<b>\$134,115.00</b>

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or 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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	3.00	\$15,144.00	\$45,432.00	3.00	\$14,304.00	\$42,912.00
Parent & Child	3.00	\$21,168.00	\$63,504.00	2.00	\$20,052.00	\$40,104.00
Employee & Spouse (or Partner)	3.00	\$31,656.00	\$94,968.00	4.00	\$29,976.00	\$119,904.00
Family	6.00	\$37,044.00	\$222,264.00	8.00	\$35,136.00	\$281,088.00
Employee Cost Sharing Contribution (enter as negative - )			(\$62,000.00)			(\$74,640.00)
Subtotal	15.00		\$364,168.00	17.00		\$409,368.00
<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
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - 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
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>GRAND TOTAL</b>	15.00		\$364,168.00	17.00		\$409,368.00

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
NO

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









