



# State of New Jersey Local Government Services

**Year:** 2016 **Municipal User Friendly Budget**

**MUNICIPALITY:** 1523 Plumsted Township - County of Ocean

Adopted

**Municode:** 1523

**Filename:** 1523 fba 2016.xlsm

**Website:** www.plumsted.org

**Phone Number:**

609-758-2241

**Mailing Address:**

121 Evergreen Road

New Egypt

Email the UFB if not using Outlook

**Municipality:** Plumsted

**State:** NJ

**Zip:** 08533

08533

### 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		cfco@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@senco.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**

**2015 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	0.241	\$1,890,870.29	9.86%	\$673.10
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.020	\$156,672.59	0.82%	\$55.86
Fire Districts (avg. rate/total levies)	0.199	\$1,554,758.00	8.11%	\$555.79
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.546	\$12,118,657.00	63.18%	\$4,317.87
Regional School District	0.000	\$0.00	0.00%	\$0.00
County Purposes	0.374	\$2,928,650.35	15.27%	\$1,044.56
County Library	0.041	\$317,134.56	1.65%	\$114.51
County Board of Health	0.015	\$114,130.50	0.60%	\$41.89
County Open Space	0.013	\$100,271.17	0.52%	\$36.31
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
<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>

Total Taxable Valuation as of October 1, 2015 \$783,700,365.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$279,293.00

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
0.241	0.251	4.15%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,890,870.29	\$1,966,752.59	4.01%	\$75,882.30

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$673.10	\$701.03	4.15%	\$27.93

Sheet UFB-1

**Current Year 2016 Budget**

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,966,752.59
Municipal Library		
Municipal Open Space	ACTUAL	\$156,740.07
Fire Districts (total levies)	ACTUAL	\$1,603,290.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$12,361,030.14
Regional School District		
County Purposes	ESTIMATED	\$2,987,223.36
County Library	ESTIMATED	\$323,477.25
County Board of Health	ESTIMATED	\$116,413.11
County Open Space	ESTIMATED	\$102,276.59
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$19,617,203.11

Revenue Anticipated, Excluding Tax Levy	<u>1,440,947.41</u>
Budget Appropriations, before Reserve for Uncollected Taxes	3,355,681.58
Total Non-Municipal Tax Levy	<u>\$17,650,450.52</u>
Amount to be Raised by Taxes - Before RUT	\$19,565,184.69
Reserve for Uncollected Taxes (RUT)	\$52,018.42
Total Amount to be Raised by Taxes	<u>\$19,617,203.11</u>

% of Tax Collections used to Calculate RUT 99.73%

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

**Tax Collections - ACTUAL as of Prior Year**

Total Tax Revenue, Collections CY 2015	<u>19,207,389.81</u>
Total Tax Levy, CY 2015	19,233,285.76
% of Taxes Collected, CY 2015	<u>99.87%</u>

Delinquent Taxes - December 31, 2015 \$2,831.66

**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)	\$593,497.67	\$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 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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	3.00	16.00	-22.00%	(\$171,144.63)	\$777,801.03	\$606,656.40	\$510,244.70	\$96,411.70							
21	Land-Use Administration	0.50	0.00	5.63%	\$1,500.00	\$26,650.00	\$28,150.00	\$28,150.00								
22	Uniform Construction Code	0.50	4.00	4.18%	\$3,400.00	\$81,400.00	\$84,800.00	\$84,800.00								
23	Insurance	0.00	0.00	-2.28%	(\$13,460.00)	\$591,554.00	\$578,094.00	\$578,094.00								
25	Public Safety	15.00	1.00	1.80%	\$17,176.00	\$952,470.46	\$969,646.46	\$969,646.46								
26	Public Works	1.00	4.00	-16.61%	(\$39,871.00)	\$239,981.00	\$200,110.00	\$200,110.00								
27	Health and Human Services	0.00	0.00	117.40%	\$3,980.00	\$3,390.00	\$7,370.00	\$7,370.00								
28	Parks and Recreation	0.00	0.00	0.00%	\$0.00	\$15,440.00	\$15,440.00	\$15,440.00								
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified	0.00	0.00	0.00%	\$0.00	\$2,850.00	\$2,850.00	\$2,850.00								
31	Utilities and Bulk Purchases	0.00	0.00	10.00%	\$16,500.00	\$165,000.00	\$181,500.00	\$181,500.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency	0.00	0.00	100.00%	\$2,500.00	\$2,500.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures	0.00	0.00	5.91%	\$19,969.00	\$337,713.00	\$357,682.00	\$357,682.00								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	5.41%	\$8,643.00	\$159,778.00	\$168,421.00	\$168,421.00								
43	Court and Public Defender	0.00	0.00	-8.51%	(\$5,135.00)	\$60,330.00	\$55,195.00	\$55,195.00								
44	Capital	0.00	0.00	24.29%	\$17,975.00	\$74,000.00	\$91,975.00	\$91,975.00								
45	Debt	0.00	0.00	-68.52%	(\$185,125.61)	\$270,163.03	\$85,037.42	\$85,037.42								
46	Deferred Charges	0.00	0.00	-19.99%	(\$3,539.84)	\$17,705.84	\$14,166.00	\$14,166.00								
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	-33.60%	(\$26,317.87)	\$78,336.29	\$52,018.42	\$52,018.42								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>20.00</b>	<b>25.00</b>	<b>-9.15%</b>	<b>(\$352,950.95)</b>	<b>\$3,857,062.65</b>	<b>\$3,504,111.70</b>	<b>\$3,407,700.00</b>	<b>\$96,411.70</b>	<b>\$0.00</b>						



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

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	288	\$16,066,000.00	2.05%	15A Public Schools	3	\$42,474,000.00	20.88%
2 Residential	2,419	\$667,434,700.00	85.32%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	259	\$42,176,000.00	5.39%	15C Public Property	129	\$142,129,300.00	69.88%
4A Commercial	96	\$42,628,800.00	5.45%	15D Church and Charities	24	\$12,699,100.00	6.24%
4B Industrial	9	\$10,961,000.00	1.40%	15E Cemeteries & Graveyards	2	\$209,800.00	0.10%
4C Apartments	8	\$2,963,200.00	0.38%	15F Other Exempt	22	\$5,882,100.00	2.89%
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>	<b>Total</b>	<b>180</b>	<b>\$203,394,300.00</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			
				Percentage of Exempt vs. Non-Exempt Properties      26.00%			

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 2015 Total Tax Rate
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

**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	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)
<b>Subtotal</b>	<b>15.00</b>		<b>\$364,168.00</b>	<b>17.00</b>		<b>\$409,368.00</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	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>GRAND TOTAL</b>	<b>15.00</b>		<b>\$364,168.00</b>	<b>17.00</b>		<b>\$409,368.00</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>NO</b>
<b>NO</b>

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



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

	Gross Debt		Net Debt		Current Year	2017	2018	All Additional Future
	Debt	Deductions			Budget	Budget	Budget	Years' Budgets
Local School Debt	\$10,735,000.00	\$10,735,000.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$47,477.00			
0	\$0.00	\$0.00	\$0.00	Bond Anticipation Notes - Interest	\$3,076.20			
0			\$0.00	Bonds - Principal	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	Bonds - Interest	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	Loans & Other Debt - Principal	\$34,484.22	\$34,484.22	\$34,484.22	\$34,484.22
0			\$0.00	Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	<b>Total</b>	<b>\$85,037.42</b>	<b>\$34,484.22</b>	<b>\$34,484.22</b>	<b>\$34,484.22</b>
0			\$0.00	<b>Total Principal</b>	<b>\$81,961.22</b>	<b>\$34,484.22</b>	<b>\$34,484.22</b>	<b>\$34,484.22</b>
<b>Municipal Purposes</b>				<b>Total Interest</b>	<b>\$3,076.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Debt Authorized	\$2,026,247.45		\$2,026,247.45	<b>% of Total Current Year Budget</b>	<b>2.43%</b>			
Notes Outstanding	\$347,306.00		\$347,306.00	<b>Description</b>	<b>Debt Not Listed Above</b>			
Bonds Outstanding	\$0.00		\$0.00	Total Guarantees - Governmental				
Loans and Other Debt	\$565,083.66	\$109,476.00	\$455,607.66	Total Guarantees - Other				
<b>Total (Current Year)</b>	<b>\$13,673,637.11</b>	<b>\$10,844,476.00</b>	<b>\$2,829,161.11</b>	Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	<u>8,421</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$1,623.75</u>			Rating				
Per Capita Net Debt	<u>\$335.96</u>			Year of Last Rating				
3 Yr. Average Property Valuation		<u>\$844,231,669.33</u>		<b>Mark "X" if Municipality has no bond rating</b>	<b>X</b>			
Net Debt as % of 3 Year Avg Property Valuation		<u>0.34%</u>						





**USER FRIENDLY BUDGET SECTION - Notes**

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

Providing Receiving Receiving Receiving Receiving Providing Receiving Receiving Receiving Providing Receiving Receiving Providing Receiving	Allentown Borough Upper Freehold Twp Upper Freehold Twp Jackson Twp/Upper Freehold Twp Upper Freehold Twp Plumsted Twp Board of Education Upper Freehold Township Manchester Twp Plumsted Twp Board of Education Jackson Twp Lakhurst Twp Allentown Borough Ocean County	CFO Services Traffic Signal Rt 537/Evergreen Rd Battery Back-up for Traffic Light Traffic Light Rt 537/Hawkin Rd. Sharing Salt & Storage of Salt Various Equipment Various Equipment & Labor Rifle Range for Police to Qualify Share the use of stormwater facilities Certified Recycling Coordinator Municipal Court Services Municipal Court Services Drug Recognition Expert	02/2/2011 01/01/2002 01/01/2007 01/01/2009 01/01/2014 02/03/2012 01/01/2014 01/01/2014 01/01/1999 01/01/2012 01/01/2013 2015 01/01/2015	Present Present Present Present Present Present Present Present Present Present Present Present Present Present	\$200/session \$350/annually \$2,100/month \$20,000	
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