



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0311 Eastampton Township - County of Burlington

Municode:

Filename: 0311_fbi_2017.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

Eric	John	Schubiger		<input type="text" value="manager@eastampton.com"/>
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Chief Financial Officer

Gerald	David	Mingin		<input type="text" value="gmingin@eastampton.com"/>
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Municipal Clerk

Kim	Marie	White		<input type="text" value="kwhite@eastampton.com"/>
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Registered Municipal Accountant

Robert	S.	Marrone		<input type="text" value="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
Matt		Edson	12/31/2018	medson@eastampton.com
Anthony		Zeno	12/31/2020	zeno@eastampton.com
Robert		Apgar	12/31/2020	rapgar@eastampton.com
John		Adams	12/31/2018	jadams@eastampton.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	\$3,649,438.85	27.78%	\$15.98
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.052	\$222,973.51	1.70%	\$0.98
Fire Districts (avg. rate/total levies)	0.066	\$279,540.00	2.13%	\$1.24
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	1.224	\$5,249,440.00	39.96%	\$22.98
Regional School District	0.439	\$1,884,775.00	14.35%	\$8.24
County Purposes	0.357	\$1,527,059.79	11.62%	\$6.70
County Library	0.034	\$142,047.77	1.08%	\$0.64
County Board of Health	0.000	\$0.00	0.00%	\$0.00
County Open Space	0.042	\$181,805.96	1.38%	\$0.79
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.065	\$13,137,080.88	100.00%	\$57.55

Total Taxable Valuation as of	October 1, 2016	<u>\$530,270,904.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$1,877.80</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 (+/-)
\$3,649,438.85	\$3,662,108.60	0.35%	\$12,669.75

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$15.98	\$15.98	0.00%	\$0.00

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$3,662,108.60
Municipal Library	ACTUAL	\$0.00
Municipal Open Space	ACTUAL	\$223,740.87
Fire Districts (total levies)	ACTUAL	\$279,540.00
Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	ESTIMATED	\$5,350,000.00
Regional School District	ESTIMATED	\$2,027,802.09
County Purposes	ESTIMATED	\$1,620,913.52
County Library	ESTIMATED	\$145,000.00
County Board of Health	ACTUAL	\$0.00
County Open Space	ACTUAL	\$185,000.00
Other County Levies (total)	ACTUAL	\$0.00

Total ESTIMATED amount to be raised by taxes **\$13,494,105.08**

Revenue Anticipated, Excluding Tax Levy	1,853,937.15
Budget Appropriations, before Reserve for Uncollected Taxes	5,424,555.72
Total Non-Municipal Tax Levy	\$9,831,996.48
Amount to be Raised by Taxes - Before RUT	\$13,402,615.05
Reserve for Uncollected Taxes (RUT)	\$91,490.03
Total Amount to be Raised by Taxes	\$13,494,105.08

% of Tax Collections used to Calculate RUT 99.32%

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	13,080,504.21
Total Tax Levy, CY 2016	13,169,746.43
% of Taxes Collected, CY 2016	<u>99.32%</u>
Delinquent Taxes - December 31, 2016	<u>\$9,932.78</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	8.04%	\$29,300.00	\$364,475.00	\$393,775.00	\$393,775.00							
08	Local Revenue	1.35%	\$3,902.10	\$289,627.90	\$293,530.00	\$293,530.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$426,947.00	\$426,947.00	\$426,947.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$178,445.00	\$178,445.00	\$178,445.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00							
10	Public and Private Revenue	46.28%	\$142,280.93	\$307,402.76	\$449,683.69	\$449,683.69							
08	Other Special Items	-20.89%	(\$21,267.25)	\$101,823.71	\$80,556.46	\$80,556.46							
15	Receipts from Delinquent Taxes	-15.61%	(\$2,034.92)	\$13,034.92	\$11,000.00	\$11,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.50%	\$18,308.86	\$3,643,799.74	\$3,662,108.60	\$3,662,108.60							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.14%	\$310.60	\$223,430.27	\$223,740.87	\$0.00	\$223,740.87						
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	3.07%	\$170,800.32	\$5,568,986.30	\$5,739,786.62	\$5,516,045.75	\$223,740.87	\$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			9.73%	\$60,709.00	\$623,673.00	\$684,382.00	\$684,382.00								
21			-8.59%	(\$1,585.00)	\$18,460.00	\$16,875.00	\$16,875.00								
22			19.30%	\$11,770.00	\$61,000.00	\$72,770.00	\$72,770.00								
23			6.86%	\$42,548.44	\$619,946.50	\$662,494.94	\$642,163.94		\$20,331.00						
25			0.80%	\$13,621.18	\$1,708,500.00	\$1,722,121.18	\$1,706,500.00	\$15,621.18							
26			213.45%	\$547,646.51	\$256,565.00	\$804,211.51	\$314,027.00	\$435,900.51	\$54,284.00						
27			-25.00%	(\$1,000.00)	\$4,000.00	\$3,000.00	\$3,000.00								
28			284.62%	\$3,700.00	\$1,300.00	\$5,000.00	\$5,000.00								
29			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30			-20.83%	(\$1,000.00)	\$4,800.00	\$3,800.00	\$3,800.00								
31			1.99%	\$4,100.00	\$205,800.00	\$209,900.00	\$209,900.00								
32			1.32%	\$1,955.48	\$148,499.52	\$150,455.00	\$150,455.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			1.29%	\$7,333.32	\$570,245.63	\$577,578.95	\$559,174.95		\$18,404.00						
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			-8.23%	(\$19,897.00)	\$241,897.00	\$222,000.00	\$222,000.00								
43			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44			63.64%	\$14,000.00	\$22,000.00	\$36,000.00	\$36,000.00								
45			175.45%	\$521,210.14	\$297,074.98	\$818,285.12	\$280,986.14		\$537,298.98						
46			37.50%	\$18,000.00	\$48,000.00	\$66,000.00	\$66,000.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			65.71%	\$36,277.44	\$55,212.59	\$91,490.03	\$91,490.03								
55			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	0.00	0.00	25.77%	\$1,259,389.51	\$4,886,974.22	\$6,146,363.73	\$5,064,524.06	\$451,521.69	\$630,317.98	\$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, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	200	\$8,248,200.00	1.92%	15A Public Schools	5	\$22,844,300.00	45.18%
2 Residential	1,639	\$361,696,500.00	84.06%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	35	\$2,374,400.00	0.55%	15C Public Property	106	\$12,526,300.00	24.77%
4A Commercial	39	\$19,572,500.00	4.55%	15D Church and Charities	8	\$4,809,900.00	9.51%
4B Industrial	7	\$3,624,400.00	0.84%	15E Cemeteries & Graveyards	0	\$0.00	0.00%
4C Apartments	4	\$34,282,700.00	7.97%	15F Other Exempt	29	\$10,387,900.00	20.54%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$472,204.00	0.11%				
Total	1,925	\$430,270,904.00	100.00%	Total	148	\$50,568,400.00	100.00%
 				Percentage of Exempt vs. Non-Exempt Properties 11.75%			
<u>Average Ratio (%), Assessed to True Value</u>		95.11%					
<u>Equalized Valuation, Taxable Properties</u>		\$452,392,917.67					
<u>Total # of property tax appeals filed in 2016</u>		<u>County Tax Board</u>		33.00			
		<u>State Tax Court</u>		0.00			
<u>Number of 2016 County Tax Board decisions appealed to Tax Court</u>				0.00			
<u>Number of pending property tax appeals in State Tax Court</u>				0.00			
<u>Amount paid out by municipality for tax appeals in 2016</u>				\$27,796.57			

<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 2016 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	1	\$87,998.00	\$3,891,600.00	\$119,277.54
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	1	87,998.00	3,891,600.00	119,277.54

**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	11,500.00	\$11,500.00	\$0.00	\$0.00	\$0.00	\$997.00
Supervisory Staff (Department Heads & Managers)	4.00	3.00	536,667.00	\$502,467.00	\$34,200.00	\$69,274.87	\$30,860.15	\$71,527.00
Police Officers (Including Superior Officers)	16.00	2.00	1,326,821.55	\$1,190,726.55	\$136,095.00	\$283,733.00	\$166,502.98	\$176,839.00
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	8.00	1.00	286,620.45	\$266,892.45	\$19,728.00	\$22,768.55	\$165,958.27	\$38,201.00
All Other Non-Union Employees not listed above	2.00	6.00	173,545.00	\$173,545.00	\$0.00	\$12,212.11	\$40,002.05	\$23,130.00
Totals	30.00	17.00	2,335,154.00	\$2,145,131.00	\$190,023.00	\$387,988.53	\$403,323.45	\$310,694.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	10.00	\$11,298.48	\$112,984.80	8.00	\$10,633.96	\$85,071.68
Parent & Child	2.00	\$20,386.50	\$40,773.00	1.00	\$21,252.84	\$21,252.84
Employee & Spouse (or Partner)	5.00	\$20,474.89	\$102,374.45	3.00	\$21,645.78	\$64,937.33
Family	8.00	\$28,857.33	\$230,858.64	10.00	\$26,870.41	\$268,704.10
Employee Cost Sharing Contribution (enter as negative -)			(\$83,667.44)			(\$77,661.62)
Subtotal	25.00		\$403,323.45	22.00		\$362,304.33
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00	0	\$0.00	\$0.00
Parent & Child	0		\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0	\$0.00	\$0.00
Family	0		\$0.00	0	\$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	1	\$7,500.00	\$7,500.00	1	\$10,774.98	\$10,774.98
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 -)			\$0.00			
Subtotal	1.00		\$7,500.00	1.00		\$10,774.98
GRAND TOTAL	26.00		\$410,823.45	23.00		\$373,079.31

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)?

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2018	2019	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$8,335,000.00	\$8,335,000.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$1,457,776.67	\$1,457,776.67	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$225,223.00			
0	\$0.00		\$0.00	Bond Anticipation Notes - Interest	\$14,105.72			
0	\$0.00		\$0.00	Bonds - Principal	\$29,506.50	\$29,506.50	\$29,506.50	\$268,758.00
0	\$0.00		\$0.00	Bonds - Interest	\$11,619.52	\$10,881.86	\$9,996.66	\$46,446.08
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	\$280,454.74	\$40,388.36	\$39,503.16	\$315,204.08
<u>Municipal Purposes</u>								
Debt Authorized	\$153.00	\$153.00	\$0.00	Total Principal	\$254,729.50	\$29,506.50	\$29,506.50	\$268,758.00
Notes Outstanding	\$1,978,155.00		\$1,978,155.00	Total Interest	\$25,725.24	\$10,881.86	\$9,996.66	\$46,446.08
Bonds Outstanding	\$5,025,000.00		\$5,025,000.00	% of Total Current Year Budget	4.56%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$16,796,084.67	\$9,792,929.67	\$7,003,155.00	Description	Debt Not Listed Above			
Population (2010 census)	6,069			Total Guarantees - Governmental	\$0.00			
Per Capita Gross Debt	\$2,767.52			Total Guarantees - Other	\$0.00			
Per Capita Net Debt	\$1,153.92			Total Capital/Equipment Leases	\$0.00			
3 Yr. Average Property Valuation		\$456,106,528.00		Total Other	\$0.00			
Net Debt as % of 3 Year Avg Property Valuation		1.54%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	"A2"			
				Year of Last Rating	2012			
				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)

Councilperson Adams has again waived all but \$1.00 of his Council Salary.

Sheet UFB 3, Row T, Line 26: Of the \$435,900.51 in off-setting public grants, \$439,000.00 has been awarded by the New Jersey Department of Transportation for the construction of safe walking routes to school for our children..