



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
Joseph	R.	Malone	5/1/2017	btownch@cityofbordentown.com

Chief Administrative Officer

<input type="text"/>				
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Chief Financial Officer

Margaret	M.	Peak	<input type="text"/>	mpeak@cityofbordentown.com
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Municipal Clerk

Grace	I.	Archer	<input type="text"/>	btownch@cityofbordentown.com
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Registered Municipal Accountant

John	Maley	Holman, Frenia, Allision	<input type="text"/>	<input type="text"/>
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	R.	Malone	5/1/2017	btownch@cityofbordentown.com
James		Lynch	5/1/2017	
Zigmont		Targonski	5/1/2017	

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>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.993	\$3,312,136.00	30.02%	\$2,020.76	Municipal Purpose Tax	ESTIMATED	\$3,358,992.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.874	\$6,253,858.00	56.69%	\$3,813.59	Regional School District	ACTUAL	\$6,275,000.00
County Purposes	0.363	\$1,210,796.07	10.98%	\$738.71	County Purposes	ESTIMATED	\$1,335,000.00
County Library	0.034	\$112,812.39	1.02%	\$69.19	County Library	ESTIMATED	\$110,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.043	\$142,258.52	1.29%	\$87.51	County Open Space	ESTIMATED	\$55,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	3.307	\$11,031,860.98	100.00%	\$6,729.75	Total ESTIMATED amount to be raised by taxes		\$11,133,992.00
Total Taxable Valuation as of October 1, 2015 <u>\$333,656,606.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,345,895.00</u>		
Current Year Average Residential Assessment <u>\$203,500.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>5,214,884.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$7,775,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$10,643,989.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$489,890.71</u>		
0.993	1.008	1.51%			Total Amount to be Raised by Taxes <u>\$11,133,879.71</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.60%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$3,312,136.00	\$3,358,992.00	1.41%	\$46,856.00		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Onl</u>					Total Tax Revenue, Collections CY 2015 <u>10,693,230.16</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <u>11,034,024.42</u>		
\$2,020.76	\$2,051.28	1.51%	\$30.53		% of Taxes Collected, CY 2015 <u>96.91%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$305,835.71</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	WATER Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	137.83%	\$581,658.00	\$422,000.00	\$1,003,658.00	\$520,000.00		\$483,658.00					
08	Local Revenue	-7.05%	(\$38,495.66)	\$545,996.38	\$507,500.72	\$507,500.72							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$392,762.00	\$392,762.00	\$392,762.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$29,000.00	\$0.00	\$29,000.00	\$29,000.00							
08	Additional Revenue Offset by Appropriations	26.68%	\$56,153.00	\$210,476.88	\$266,629.88	\$266,629.88							
10	Public and Private Revenue	-1.99%	(\$7,460.90)	\$374,461.90	\$367,001.00	\$367,001.00							
08	Other Special Items	#DIV/0!	\$0.00	\$0.00	\$0.00								
15	Receipts from Delinquent Taxes	-1.90%	(\$5,625.07)	\$295,625.07	\$290,000.00	\$290,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	#DIV/0!	\$0.00		\$0.00								
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	27.45%	\$615,229.37	\$2,241,322.23	\$2,856,551.60	\$2,372,893.60	\$0.00	\$483,658.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	3.50	5.00	3.68%	\$10,936.00	\$297,416.00	\$308,352.00	\$308,352.00								
21	Land-Use Administration	0.50		3.39%	\$855.00	\$25,200.00	\$26,055.00	\$26,055.00								
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00									
23	Insurance			13.12%	\$71,871.00	\$547,970.00	\$619,841.00	\$619,841.00								
25	Public Safety	12.00	5.00	-2.48%	(\$29,539.00)	\$1,193,455.00	\$1,163,916.00	\$1,163,916.00								
26	Public Works	5.00	3.00	1.45%	\$8,400.00	\$581,020.00	\$589,420.00	\$589,420.00								
27	Health and Human Services			#DIV/0!	\$0.00		\$0.00									
28	Parks and Recreation			0.00%	\$0.00	\$21,000.00	\$21,000.00	\$21,000.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.30%	\$1,000.00	\$328,900.00	\$329,900.00	\$329,900.00								
31	Utilities and Bulk Purchases	5.00		-32.66%	(\$1,042,354.00)	\$3,191,752.00	\$2,149,398.00				\$2,149,398.00					
32	Landfill / Solid Waste Disposal	4.00		2.15%	\$4,000.00	\$186,000.00	\$190,000.00	\$190,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-8.47%	(\$32,812.94)	\$387,530.16	\$354,717.22	\$354,717.22								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			0.00%	\$0.00	\$137,000.00	\$137,000.00	\$137,000.00								
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
44	Capital			670.00%	\$134,000.00	\$20,000.00	\$154,000.00	\$154,000.00								
45	Debt			167.05%	\$700,676.00	\$419,444.00	\$1,120,120.00	\$379,360.00			\$740,760.00					
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.04%	\$10,000.00	\$490,000.00	\$500,000.00	\$500,000.00								
55	Surplus General Budget			23.22%	\$98,000.00	\$422,000.00	\$520,000.00	\$520,000.00								
	Total	30.00	13.00	-0.79%	(\$64,967.94)	\$8,248,687.16	\$8,183,719.22	\$5,293,561.22	\$0.00	\$0.00	\$2,890,158.00	\$0.00	\$0.00	\$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		3.00	11,050.00	\$6,250.00				\$4,800.00
Supervisory Staff (Department Heads & Managers)	3.00		76,500.00			\$25,200.00	\$32,800.00	\$18,500.00
Police Officers (Including Superior Officers)	12.00	5.00	1,227,700.00	\$810,000.00	\$45,000.00	\$219,000.00	\$142,000.00	\$11,700.00
Fire Fighters (Including Superior Officers)	0.00		0.00					
All Other Union Employees not listed above	0.00		0.00					
All Other Non-Union Employees not listed above	14.00	5.00	1,002,000.00	\$576,000.00	\$25,000.00	\$112,000.00	\$245,000.00	\$44,000.00
Totals	29.00	13.00	2,317,250.00	\$1,392,250.00	\$70,000.00	\$356,200.00	\$419,800.00	\$79,000.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

yes

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	9.00	\$11,250.00	\$101,250.00	8.00	\$11,000.00	\$88,000.00
Parent & Child	3.00	\$20,150.00	\$60,450.00	4.00	\$18,500.00	\$74,000.00
Employee & Spouse (or Partner)	4.00	\$22,800.00	\$91,200.00	2.00	\$22,000.00	\$44,000.00
Family	10.00	\$32,000.00	\$320,000.00	10.00	\$29,800.00	\$298,000.00
Employee Cost Sharing Contribution (enter as negative -)			(\$99,274.00)			(\$84,680.00)
Subtotal	26.00		\$473,626.00	24.00		\$419,320.00
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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	26.00		\$473,626.00	24.00		\$419,320.00

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)?

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 Debt		Net Debt	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets	
		Deductions						
Local School Debt			\$0.00	Utility Fund - Principal	\$513,100.00	\$530,000.00	\$535,000.00	
Regional School Debt	\$8,155,706.85	\$8,155,706.85	\$0.00	Utility Fund - Interest	\$225,000.00	\$230,000.00	\$235,000.00	
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
WATER	\$10,039,826.00	\$10,039,826.00	\$0.00	Bond Anticipation Notes - Interest	\$31,600.00			
0			\$0.00	Bonds - Principal	\$321,000.00	\$356,000.00	\$354,000.00	
0			\$0.00	Bonds - Interest	\$27,260.00	\$48,000.00	\$50,000.00	
0			\$0.00	Loans & Other Debt - Principal	\$28,000.00	\$22,000.00	\$28,000.00	
0			\$0.00	Loans & Other Debt - Interest	\$3,100.00	\$3,500.00	\$3,600.00	
0			\$0.00	Total	\$1,149,060.00	\$1,189,500.00	\$1,205,600.00	\$0.00
Municipal Purposes				Total Principal	\$862,100.00	\$908,000.00	\$917,000.00	\$0.00
Debt Authorized	\$2,281,956.22	\$6,854.37	\$2,275,101.85	Total Interest	\$286,960.00	\$281,500.00	\$288,600.00	\$0.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	14.04%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$20,477,489.07	\$18,202,387.22	\$2,275,101.85	Total Guarantees - Other				
Population (2010 census)	<u>3,924</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$5,218.52</u>			Total Other				
Per Capita Net Debt	<u>\$579.79</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$349,212,216.00</u>		Rating				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.65%</u>		Year of Last Rating				
				Mark "X" if Municipality has no bond rating		X		

