



State of New Jersey Local Government Services

Year: 2018 **Municipal User Friendly Budget**

MUNICIPALITY: 1702 Elmer Borough - County of Salem Adopted

Municode: 1702 **Filename:** 1702_fba_2018.xlsm

Website: www.elmerboroughnj.com

Phone Number: 856.358.4010

Mailing Address: Post Office Box 882

120 South Main Street

Email the UFB if not using Outlook **Municipality:** Elmer **State:** NJ **Zip:** 08318

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	Patrick	Stemberger	12/31/2019	mayorstem@gmail.com

Chief Administrative Officer

Joseph	Patrick	Stemberger		mayorstem@gmail.com
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Chief Financial Officer

Cynthia	Ann	Strang		elmercmfo@netscape.net
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Municipal Clerk

Sarah	Doremus	Walker		clerk@elmerboroughnj.com
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Registered Municipal Accountant

Raymond		Colavita		ray@colavita.net
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Lewis	Morris	Schneider	12/31/2018	lewelmer@aol.com
Lynda	Laury	Davis	12/31/2019	lyndaldavis@yahoo.com
Cynthia	Lee	Nolan	12/31/2020	camole@aol.com
Robert	Matthew	Richards	12/31/2020	matt.richards@comcast.net
Steven	Andrew	Schalick	12/31/2019	schalick.s@yahoo.com
James	Wilrner	Zee	12/31/2018	jzee@jouleinc.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.600	\$634,680.00	19.21%	\$1,006.98	Municipal Purpose Tax	ACTUAL	\$654,390.00																						
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library																								
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space																								
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)																								
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)																								
Local School District	1.334	\$1,411,141.00	42.72%	\$2,238.86	Local School District	ESTIMATED	\$1,844,739.00																						
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District																								
County Purposes	1.168	\$1,235,320.96	37.40%	\$1,960.26	County Purposes	ESTIMATED	\$1,360,471.00																						
County Library	0.000	\$0.00	0.00%	\$0.00	County Library																								
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health																								
County Open Space	0.021	\$21,919.76	0.66%	\$35.24	County Open Space	ESTIMATED	\$23,016.00																						
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)																								
Total (Calendar Year 2017 Budget)	3.123	\$3,303,061.72	100.00%	\$5,241.35	Total ESTIMATED amount to be raised by taxes		\$3,882,616.00																						
Total Taxable Valuation as of October 1, 2017 <u>\$105,546,800.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>489,632.00</u>																								
Current Year Average Residential Assessment <u>\$167,898.74</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>983,566.27</u>																								
<p align="center"><u>Prior Year to Current Year Comparison</u></p> <p align="center"><u>Comparison - Municipal Purposes Tax Rate</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>0.600</td> <td>0.620</td> <td>3.33%</td> </tr> </tbody> </table> <p align="center"><u>Comparison - Municipal Purposes Tax Levy</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$634,680.00</td> <td>\$654,390.00</td> <td>3.11%</td> <td>\$19,710.00</td> </tr> </tbody> </table> <p align="center"><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$1,006.98</td> <td>\$1,040.97</td> <td>3.38%</td> <td>\$33.99</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.600	0.620	3.33%	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$634,680.00	\$654,390.00	3.11%	\$19,710.00	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$1,006.98	\$1,040.97	3.38%	\$33.99	Total Non-Municipal Tax Levy <u>\$3,228,226.00</u>		
Prior Year	Current Year	% Change (+/-)																											
0.600	0.620	3.33%																											
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$634,680.00	\$654,390.00	3.11%	\$19,710.00																										
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$1,006.98	\$1,040.97	3.38%	\$33.99																										
					Amount to be Raised by Taxes - Before RUT <u>\$3,722,160.27</u>																								
					Reserve for Uncollected Taxes (RUT) <u>\$160,455.73</u>																								
					Total Amount to be Raised by Taxes <u>\$3,882,616.00</u>																								
					% of Tax Collections used to Calculate RUT <u>95.87%</u>																								
					If % used exceeds the actual collection % then reference the statutory exception used																								
					<p align="center"><u>Tax Collections - ACTUAL as of Prior Year</u></p> Total Tax Revenue, Collections CY 2017 <u>3,233,006.80</u>																								
					Total Tax Levy, CY 2017 <u>3,307,137.04</u>																								
					% of Taxes Collected, CY 2017 <u>97.76%</u>																								
					Delinquent Taxes - December 31, 2017 <u>\$73,558.62</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	-3.37%	(\$6,700.00)	\$198,900.00	\$192,200.00	\$135,000.00		\$57,200.00					
08	Local Revenue	-13.97%	(\$46,074.86)	\$329,774.86	\$283,700.00	\$73,300.00		\$210,400.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$126,553.00	\$126,553.00	\$126,553.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	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	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	186.20%	\$21,325.22	\$11,452.55	\$32,777.77	\$32,777.77							
08	Other Special Items	1296.56%	\$54,775.32	\$4,224.68	\$59,000.00	\$59,000.00							
15	Receipts from Delinquent Taxes	-17.76%	(\$13,602.90)	\$76,604.13	\$63,001.23	\$63,001.23							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-45.68%	(\$550,411.70)	\$1,204,801.70	\$654,390.00	\$654,390.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
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							
	Total	-27.69%	(\$540,688.92)	\$1,952,310.92	\$1,411,622.00	\$1,144,022.00	\$0.00	\$267,600.00	\$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	Water Utility	Utility	Utility	Utility	Utility	Utility
20	0.00	14.00	-6.37%	(\$12,331.00)	\$193,457.00	\$181,126.00	\$181,126.00								
21		2.00	0.64%	\$54.00	\$8,410.00	\$8,464.00	\$8,464.00								
22			#DIV/0!	\$0.00	\$0.00	\$0.00									
23			9.32%	\$5,411.00	\$58,039.00	\$63,450.00	\$55,500.00			\$7,950.00					
25	2.00	8.00	6.49%	\$16,359.88	\$252,112.19	\$268,472.07	\$267,490.00	\$982.07							
26			0.00%	\$0.00	\$19,000.00	\$19,000.00	\$19,000.00								
27		3.00	4.01%	\$579.00	\$14,447.00	\$15,026.00	\$13,026.00								
28			5.43%	\$500.00	\$9,200.00	\$9,700.00	\$9,700.00								
29			-0.51%	(\$88.00)	\$17,251.50	\$17,163.50	\$11,941.00	\$5,222.50							
30			652.17%	\$30,000.00	\$4,600.00	\$34,600.00	\$4,600.00	\$30,000.00							
31		2.00	1.02%	\$2,700.00	\$265,400.00	\$268,100.00	\$73,800.00			\$194,300.00					
32			-0.09%	(\$125.66)	\$134,993.36	\$134,867.70	\$132,250.00	\$2,617.70							
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			-4.55%	(\$3,010.00)	\$66,207.00	\$63,197.00	\$52,847.00			\$10,350.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43			2.50%	\$1,000.00	\$40,000.00	\$41,000.00	\$41,000.00								
44			152.17%	\$70,000.00	\$46,000.00	\$116,000.00	\$61,000.00			\$55,000.00					
45			-100.00%	(\$74,158.00)	\$74,158.00	\$0.00	\$0.00								
46			#DIV/0!	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			35.85%	\$42,344.78	\$118,110.95	\$160,455.73	\$160,455.73								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	2.00	29.00	6.83%	\$90,236.00	\$1,321,386.00	\$1,411,622.00	\$1,105,199.73	\$38,822.27	\$0.00	\$267,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	53	\$1,200,400.00	1.14%	15A Public Schools	1	\$1,905,100.00	5.46%	
2 Residential	475	\$79,751,900.00	75.56%	15B Other Schools	0		0.00%	
3A/3B Farm	17	\$711,600.00	0.67%	15C Public Property	25	\$3,954,200.00	11.33%	
4A Commercial	67	\$23,882,900.00	22.63%	15D Church and Charities	18	\$27,898,700.00	79.94%	
4B Industrial			0.00%	15E Cemeteries & Graveyards	0		0.00%	
4C Apartments			0.00%	15F Other Exempt	4	\$1,142,400.00	3.27%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	612	\$105,546,800.00	100.00%	Total	48	\$34,900,400.00	100.00%	
Average Ratio (%), Assessed to True Value				97.55%	Percentage of Exempt vs. Non-Exempt Properties			33.07%
Equalized Valuation, Taxable Properties				\$108,197,642.23				
Total # of property tax appeals filed in 2017		County Tax Board	2.00					
		State Tax Court	5.00					
Number of 2017 County Tax Board decisions appealed to Tax Court				0.00				
Number of pending property tax appeals in State Tax Court				5.00				
Amount paid out by municipality for tax appeals in 2017				\$5,371.48				

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 2017 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				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	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	0.00	7.00	21,426.87	\$19,721.00				\$1,705.87
Supervisory Staff (Department Heads & Managers)	0.00	8.00	119,109.74	\$109,627.00				\$9,482.74
Police Officers (Including Superior Officers)	2.00	5.00	171,123.75	\$152,500.00	\$5,000.00			\$13,623.75
Fire Fighters (Including Superior Officers)	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
All Other Non-Union Employees not listed above	0.00	9.00	44,826.82	\$41,258.00				\$3,568.82
Totals	2.00	29.00	356,487.17	\$323,106.00	\$5,000.00	\$0.00	\$0.00	\$28,381.17

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			\$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
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	0.00		\$0.00	0.00		\$0.00

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

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

NO

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

	Gross Debt		Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$0.00	\$0.00	\$0.00				
Regional School Debt	\$0.00	\$0.00	\$0.00				
Utility Fund Debt							
Water	\$580,000.00	\$580,000.00	\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$47,000.00		\$47,000.00				
Notes Outstanding			\$0.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$627,000.00	\$580,000.00	\$47,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	1,343						
Per Capita Gross Debt	\$466.87						
Per Capita Net Debt	\$35.00						
3 Yr. Average Property Valuation		\$107,630,891.33					
Net Debt as % of 3 Year Avg Property Valuation		0.04%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total				\$0.00	\$0.00	\$0.00	\$0.00
Total Principal				\$0.00	\$0.00	\$0.00	\$0.00
Total Interest				\$0.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				0.00%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating							
Year of Last Rating							
Mark "X" if Municipality has no bond rating		X					

USER FRIENDLY BUDGET SECTION - Notes

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