



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 1331 Middletown Township - County of Monmouth Introduced

Municode: 1331 **Filename:** 1331_fbi_2016.xlsm

Website: Middletownnj.org

Phone Number: 732-615-2082

Mailing Address: 1 Kings Highway

[Email the UFB if not using Outlook](#)

Municipality: Middletown **State:** NJ **Zip:** 07748

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Gerard	P.	Scharfenberger	12/31/2016	gscharfen@middletownnj.org

Chief Administrative Officer

Anthony		Mercantante		amercant@middletownnj.org
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Chief Financial Officer

Colleen	M.	Lapp		clapp@middletownnj.org
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Municipal Clerk

Heidi		Brunt		hbrunt@middletownnj.org
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Registered Municipal Accountant

Robert	W.	Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony	P.	Fiore	12/31/2017	tfiore@middletownnj.org
Stephen	G.	Massell	12/31/2018	smassell@middletownnj.org
Gerard	P.	Scharfenberger	12/31/2016	gscharfen@middletownnj.org
Kevin		Settembrino	12/31/2016	ksettem@middletownnj.org
Stephanie	C.	Murray	12/31/2017	smurray@middletownnj.org



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	Solid Waste District Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	24.34%	\$1,229,298.68	\$5,050,000.00	\$6,279,298.68	\$5,932,000.00	\$42,298.68	\$305,000.00					
08	Local Revenue	-2.26%	(\$80,134.75)	\$3,552,706.75	\$3,472,572.00	\$3,472,572.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$6,052,688.00	\$6,052,688.00	\$6,052,688.00							
08	Uniform Construction Code Fees	-37.43%	(\$1,047,037.00)	\$2,797,037.00	\$1,750,000.00	\$1,750,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-35.91%	(\$85,739.30)	\$238,739.30	\$153,000.00	\$153,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-84.84%	(\$981,682.84)	\$1,157,099.66	\$175,416.82	\$175,416.82							
08	Other Special Items	-43.42%	(\$1,266,835.28)	\$2,917,537.87	\$1,650,702.59	\$1,650,702.59							
15	Receipts from Delinquent Taxes	-35.88%	(\$13,992.02)	\$38,992.02	\$25,000.00	\$25,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.89%	(\$459,930.44)	\$51,515,034.93	\$51,055,104.49	\$47,664,804.49		\$3,390,300.00					
07	Minimum Library Tax	0.16%	\$5,608.00	\$3,445,649.00	\$3,451,257.00	\$3,451,257.00							
54	Open Space Levy Tax	1.03%	\$21,166.22	\$2,061,245.24	\$2,082,411.46		\$2,082,411.46						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-3.40%	(\$2,679,278.73)	\$78,826,729.77	\$76,147,451.04	\$70,327,440.90	\$2,124,710.14	\$3,695,300.00	\$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	Solid Waste District Budget	Utility	Utility	Utility	Utility	Utility
20	General Government	28.00	25.00	11.28%	\$419,629.00	\$3,721,539.00	\$4,141,168.00	\$4,141,168.00							
21	Land-Use Administration	5.00	1.00	-37.85%	(\$270,767.00)	\$715,378.00	\$444,611.00	\$444,611.00							
22	Uniform Construction Code	15.00	10.00	-7.04%	(\$95,418.00)	\$1,355,706.00	\$1,260,288.00	\$1,260,288.00							
23	Insurance			2.13%	\$251,499.00	\$11,832,077.00	\$12,083,576.00	\$12,033,576.00		\$50,000.00					
25	Public Safety	139.00	105.00	1.37%	\$223,731.66	\$16,287,728.16	\$16,511,459.82	\$16,392,543.00	\$118,916.82						
26	Public Works	85.00	20.00	-4.46%	(\$443,507.19)	\$9,937,648.50	\$9,494,141.31	\$9,290,141.31		\$204,000.00					
27	Health and Human Services	6.00	2.00	-21.02%	(\$137,173.00)	\$652,621.00	\$515,448.00	\$491,448.00	\$24,000.00						
28	Parks and Recreation	11.00	14.00	-3.63%	(\$20,879.00)	\$574,872.00	\$553,993.00	\$521,493.00	\$32,500.00						
29	Education (including Library)	26.00	15.00	0.16%	\$5,608.00	\$3,445,649.00	\$3,451,257.00	\$3,451,257.00							
30	Unclassified			-19.60%	(\$284,000.00)	\$1,449,000.00	\$1,165,000.00	\$1,145,000.00	\$20,000.00						
31	Utilities and Bulk Purchases			-7.02%	(\$227,000.00)	\$3,235,600.00	\$3,008,600.00	\$3,006,600.00		\$2,000.00					
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$3,400,000.00	\$3,400,000.00	\$20,000.00		\$3,400,000.00					
35	Contingency			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00							
36	Statutory Expenditures			0.87%	\$48,480.00	\$5,586,088.00	\$5,634,568.00	\$5,595,268.00		\$39,300.00					
37	Judgements			25.00%	\$25,000.00	\$100,000.00	\$125,000.00	\$125,000.00							
42	Shared Services			111.66%	\$331,550.00	\$296,917.00	\$628,467.00	\$628,467.00							
43	Court and Public Defender	6.00	2.00	5.96%	\$25,349.00	\$425,131.00	\$450,480.00	\$450,480.00							
44	Capital			227.87%	\$1,226,226.00	\$538,124.00	\$1,764,350.00	\$1,739,350.00	\$25,000.00						
45	Debt			-0.77%	(\$75,461.82)	\$9,837,125.96	\$9,761,664.14	\$7,661,954.00	\$2,099,710.14						
46	Deferred Charges			-66.66%	(\$1,066,371.23)	\$1,599,751.00	\$533,379.77	\$533,379.77							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	321.00	194.00	-0.08%	(\$63,504.58)	\$76,210,955.62	\$76,147,451.04	\$70,132,024.08	\$195,416.82	\$2,124,710.14	\$3,695,300.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	996	\$88,749,800.00	0.85%
2 Residential	22,468	\$9,044,435,000.00	86.87%
3A/3B Farm	247	\$136,744,100.00	1.31%
4A Commercial	591	\$1,024,284,300.00	9.84%
4B Industrial	1	\$2,681,700.00	0.03%
4C Apartments	14	\$101,993,700.00	0.98%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$13,168,685.00	0.13%
Total	24,318	\$10,412,057,285.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$10,412,057,285.00

Total # of property tax appeals filed in 2015	County Tax Board	553.00
	State Tax Court	69.00
Number of 2015 County Tax Board decisions appealed to Tax Court		8.00
Number of pending property tax appeals in State Tax Court		267,429,300.00

Amount paid out by municipality for tax appeals in 2015	\$142,657.54
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Property Tax Assessments - Exempt Pr	
	# of Parcels
15A Public Schools	45
15B Other Schools	15
15C Public Property	700
15D Church and Charities	123
15E Cemeteries & Graveyards	24
15F Other Exempt	142
Total	1,049

Percentage of Exempt vs.
Non-Exempt Properties 10.81%

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				
I Dwelling Exemption				
J Dwelling Abatement	18		\$4,052,400.00	\$86,559,264.00
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	18	0.00	4,052,400.00	86,559,264.00

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Properties (October 1, 2015 Value)	
Assessed Value	% of Total
\$258,532,800.00	22.97%
\$45,203,200.00	4.02%
\$585,794,300.00	52.04%
\$116,032,200.00	10.31%
\$39,017,800.00	3.47%
\$80,983,300.00	7.19%

\$1,125,563,600.00	100.00%
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**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		5.00	17,995.60	\$16,000.00				\$1,995.60
Supervisory Staff (Department Heads & Managers)	27.00	2.00	3,844,554.53	\$2,437,081.25		\$303,660.32	\$799,848.00	\$303,964.96
Police Officers (Including Superior Officers)	108.00	6.00	18,165,984.17	\$10,255,917.10	\$1,350,000.00	\$2,632,693.92	\$3,199,392.00	\$727,981.15
Fire Fighters (Including Superior Officers)			3,719.54		\$3,500.00			\$219.54
All Other Union Employees not listed above	165.00	132.00	20,557,108.12	\$11,630,121.62	\$1,013,000.00	\$1,449,113.15	\$4,887,960.00	\$1,576,913.34
All Other Non-Union Employees not listed above	46.00	46.00	7,080,034.87	\$4,576,335.92		\$570,211.46	\$1,362,704.00	\$570,783.50
Totals	346.00	191.00	49,669,396.83	\$28,915,455.89	\$2,366,500.00	\$4,955,678.85	\$10,249,904.00	\$3,181,858.09

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	88.00	\$11,704.32	\$1,029,980.16	87.00	\$10,819.15	\$941,266.05
Parent & Child	19.00	\$19,882.80	\$377,773.20	18.00	\$18,578.75	\$334,417.50
Employee & Spouse (or Partner)	51.00	\$24,749.16	\$1,262,207.16	63.00	\$23,241.73	\$1,464,228.99
Family	103.00	\$30,145.80	\$3,105,017.40	110.00	\$28,456.68	\$3,130,234.80
Employee Cost Sharing Contribution (enter as negative -)			(\$900,000.00)			
Subtotal	261.00		\$4,874,977.92	278.00		\$5,870,147.34
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$11,704.32	\$0.00			\$0.00
Parent & Child	0	\$19,882.80	\$0.00			\$0.00
Employee & Spouse (or Partner)	0	\$24,748.16	\$0.00			\$0.00
Family	0	\$30,145.80	\$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	64	\$11,704.32	\$749,076.48	65	\$10,819.15	\$703,244.75
Parent & Child	4	\$19,882.80	\$79,531.20	3	\$18,578.75	\$55,736.25
Employee & Spouse (or Partner)	103	\$24,749.16	\$2,549,163.48	108	\$23,241.73	\$2,510,106.84
Family	42	\$30,145.80	\$1,266,123.60	43	\$28,456.68	\$1,223,637.24
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	213.00		\$4,643,894.76	219.00		\$4,492,725.08
GRAND TOTAL	474.00		\$9,518,872.68	497.00		\$10,362,872.42

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	Deductions	Net				
	Debt		Debt	Current Year	2017	2018	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$69,940,000.00	\$69,940,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
Solid Waste District			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$4,712,491.64		\$4,712,491.64				
Notes Outstanding	\$21,100,114.00	\$1,931.12	\$21,098,182.88				
Bonds Outstanding	\$35,611,703.00		\$35,611,703.00				
Loans and Other Debt	\$842,713.42		\$842,713.42				
Total (Current Year)	\$132,207,022.06	\$69,941,931.12	\$62,265,090.94				
Population (2010 census)	<u>66,327</u>						
Per Capita Gross Debt	<u>\$1,993.26</u>						
Per Capita Net Debt	<u>\$938.76</u>						
3 Yr. Average Property Valuation		<u>\$10,271,632,801.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.61%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$1,950,339.00						
Bond Anticipation Notes - Interest	\$302,157.00						
Bonds - Principal	\$5,697,148.00	\$5,150,555.00	\$4,523,001.00	\$20,109,000.00			
Bonds - Interest	\$1,538,593.59	\$1,328,892.75	\$1,109,595.00	\$2,656,720.00			
Loans & Other Debt - Principal	\$231,573.00	\$238,353.00	\$237,997.00	\$741,790.00			
Loans & Other Debt - Interest	\$41,854.00	\$34,353.29	\$26,247.00	\$54,519.92			
Total	\$9,761,664.59	\$6,752,154.04	\$5,896,840.00	\$23,562,029.92			
Total Principal	\$7,879,060.00	\$5,388,908.00	\$4,760,998.00	\$20,850,790.00			
Total Interest	\$1,882,604.59	\$1,363,246.04	\$1,135,842.00	\$2,711,239.92			
% of Total Current Year Budget	<u>12.82%</u>						
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	Aa2						
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)

I used the following to determine the personnel costs:

1. PERS Employer Rate (per Pension Website) 12.46%
2. PFRS Employer Rate (per Pension Website) 25.67%
3. Employer portion of FICA 7.65% for all but Police Officers. Police do not pay into Social Security, so I have only used the Medicare rate of 1.45%.
4. In 2015, library employees were not included on this sheet; they have been included for 2016.
5. Much of this information is estimated and/or calculated based on the active employees at the time that the relevant report was run. It may not be fully reflective of the budgeted amounts.
6. The Township is self insured and the employee health care share may not reflect the amounts appropriated in the budget.

The 2015 User Friendly Budget did not include the Solid Waste District budget information. It has been included for 2016.