



State of New Jersey Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 1331 Middletown Township - County of Monmouth ▼ Adopted ▼

Municode: 1331

Filename: 1331_fba_2018.xlsx

Website: www.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
Stephanie	C.	Murray	12/31/2018	smurray@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	12/31/2020	tfiore@middletownnj.org
Rick	W.	Hibell	12/31/2019	rhibell@middletownnj.org
Anthony	S.	Perry	12/31/2018	tperry@middletownnj.org
Kevin	M.	Settembrino	12/31/2019	ksettem@middletownnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.445	\$47,503,345.43	20.62%	\$1,902.62
Municipal Library	0.033	\$3,556,160.00	1.54%	\$141.09
Municipal Open Space	0.020	\$2,137,111.11	0.93%	\$85.51
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)	0.065	\$3,390,300.00	1.47%	\$277.91
Local School District	1.354	\$144,713,907.00	62.82%	\$5,789.11
Regional School District			0.00%	\$0.00
County Purposes	0.257	\$27,438,403.22	11.91%	\$1,098.82
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.015	\$1,611,836.43	0.70%	\$64.13
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	2.189	\$230,351,063.19	100.00%	\$9,359.20

Total Taxable Valuation as of October 1, 2017 \$10,904,930,903.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$427,556.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.445	0.487	9.44%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$47,503,345.43	\$53,102,650.98	11.79%	\$5,599,305.55

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,902.62	\$2,082.20	9.44%	\$179.57

Current Year 2018 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$53,102,650.98	
Municipal Library	ACTUAL	\$3,616,632.00	
Municipal Open Space	ACTUAL	\$2,180,986.18	
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED	\$147,608,185.14	
Regional School District			
County Purposes	ESTIMATED	\$29,631,244.44	
County Library			
County Board of Health			
County Open Space			
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes		\$236,139,698.74	

Revenue Anticipated, Excluding Tax Levy	20,881,903.48
Budget Appropriations, before Reserve for Uncollected Taxes	76,401,186.46
Total Non-Municipal Tax Levy	\$179,420,415.76
Amount to be Raised by Taxes - Before RUT	\$234,939,698.74
Reserve for Uncollected Taxes (RUT)	\$1,200,000.00
Total Amount to be Raised by Taxes	\$236,139,698.75

% of Tax Collections used to Calculate RUT	99.49%
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If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	230,987,006.99
Total Tax Levy, CY 2017	231,213,691.27
% of Taxes Collected, CY 2017	99.90%
Delinquent Taxes - December 31, 2017	\$541,867.65

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						
08	Surplus	21.54%	\$1,198,500.00	\$5,565,000.00	\$6,763,500.00	\$6,763,500.00								
08	Local Revenue	-4.83%	(\$211,372.93)	\$4,375,372.93	\$4,164,000.00	\$4,164,000.00								
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	-18.49%	(\$419,770.20)	\$2,269,770.20	\$1,850,000.00	\$1,850,000.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	-15.64%	(\$43,007.12)	\$275,007.12	\$232,000.00	\$232,000.00								
08	Additional Revenue Offset by Appropriations		\$0.00		\$0.00									
10	Public and Private Revenue	-98.12%	(\$860,672.75)	\$877,172.75	\$16,500.00	\$16,500.00								
08	Other Special Items	-64.98%	(\$3,299,328.53)	\$5,077,544.01	\$1,778,215.48	\$1,778,215.48								
15	Receipts from Delinquent Taxes	-64.04%	(\$44,515.97)	\$69,515.97	\$25,000.00	\$25,000.00								
	<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	9.43%	\$4,574,776.60	\$48,527,874.38	\$53,102,650.98	\$53,102,650.98								
07	Minimum Library Tax	1.70%	\$60,472.00	\$3,556,160.00	\$3,616,632.00	\$3,616,632.00								
54	Open Space Levy Tax	1.69%	\$36,252.54	\$2,144,733.64	\$2,180,986.18	\$2,180,986.18								
07	Addition to Local District School Tax		\$0.00		\$0.00									
08	Deficit General Budget		\$0.00		\$0.00									
	Total	1.26%	\$991,333.64	\$78,790,839.00	\$79,782,172.64	\$77,601,186.46	\$2,180,986.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions Full-Time	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 General Government	36.00	19.00	-0.18%	(\$7,877.00)	\$4,285,459.00	\$4,277,582.00	\$4,277,582.00								
21 Land-Use Administration	5.00		-4.81%	(\$24,853.00)	\$516,448.00	\$491,595.00	\$491,595.00								
22 Uniform Construction Code	13.00	11.00	3.51%	\$45,371.00	\$1,292,746.00	\$1,338,117.00	\$1,338,117.00								
23 Insurance			-4.53%	(\$566,383.00)	\$12,509,036.00	\$11,942,653.00	\$11,942,653.00								
25 Public Safety	127.00	111.00	0.24%	\$41,162.35	\$16,832,352.65	\$16,873,515.00	\$16,857,015.00	\$16,500.00							
26 Public Works	81.00	23.00	62.39%	\$6,167,854.65	\$9,885,439.81	\$16,053,294.46	\$16,053,294.46								
27 Health and Human Services	6.00	14.00	-2.81%	(\$14,682.00)	\$523,286.00	\$508,604.00	\$508,604.00								
28 Parks and Recreation	6.00	18.00	-7.79%	(\$44,923.00)	\$576,542.00	\$531,619.00	\$531,619.00								
29 Education (including Library)	21.00	20.00	1.70%	\$60,472.00	\$3,556,160.00	\$3,616,632.00	\$3,616,632.00								
30 Unclassified			8.99%	\$140,911.07	\$1,566,739.11	\$1,707,650.18	\$1,195,000.00	\$20,000.00	\$492,650.18						
31 Utilities and Bulk Purchases			-4.56%	(\$138,000.00)	\$3,027,600.00	\$2,889,600.00	\$2,889,600.00								
32 Landfill / Solid Waste Disposal			-100.00%	(\$3,550,000.00)	\$3,550,000.00	\$0.00									
35 Contingency			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
36 Statutory Expenditures			10.48%	\$577,077.00	\$5,506,655.00	\$6,083,732.00	\$6,083,732.00								
37 Judgements			0.00%	\$0.00	\$200,000.00	\$200,000.00	\$200,000.00								
42 Shared Services			-0.60%	(\$5,302.00)	\$889,759.00	\$884,457.00	\$884,457.00								
43 Court and Public Defender	9.00	2.00	10.16%	\$53,477.00	\$526,579.00	\$580,056.00	\$580,056.00								
44 Capital			12.20%	\$140,500.00	\$1,151,500.00	\$1,292,000.00	\$1,092,000.00		\$200,000.00						
45 Debt			0.21%	\$19,207.00	\$9,071,859.00	\$9,091,066.00	\$7,602,730.00		\$1,488,336.00						
46 Deferred Charges			-94.58%	(\$3,493,092.84)	\$3,693,092.84	\$200,000.00	\$200,000.00								
48 Debt - Type 1 School District				\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,200,000.00	\$1,200,000.00									
55 Surplus General Budget				\$0.00		\$0.00									
Total	304.00	218.00	-0.75%	(\$599,080.77)	\$80,381,253.41	\$79,782,172.64	\$77,564,686.46	\$36,500.00	\$2,180,986.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

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	1,065	\$113,522,600.00	1.04%	15A Public Schools	42	\$258,530,300.00	22.22%
2 Residential	22,530	\$9,539,810,800.00	87.48%	15B Other Schools	10	\$42,570,200.00	3.66%
3A/3B Farm	101	\$130,037,600.00	1.19%	15C Public Property	621	\$597,302,000.00	51.35%
4A Commercial	589	\$994,300,500.00	9.12%	15D Church and Charities	150	\$116,111,400.00	9.98%
4B Industrial	2	\$5,710,500.00	0.05%	15E Cemeteries & Graveyards	23	\$39,065,100.00	3.36%
4C Apartments	14	\$108,311,100.00	0.99%	15F Other Exempt	148	\$109,699,700.00	9.43%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$13,237,803.00	0.12%				
Total	24,302	\$10,904,930,903.00	100.00%	Total	994	\$1,163,278,700.00	100.00%
Average Ratio (%), Assessed to True Value		98.77%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$11,040,731,905.44		Non-Exempt Properties			10.67%
Total # of property tax appeals filed in 2017	County Tax Board	401.00					
	State Tax Court	37.00					
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00					
Number of pending property tax appeals in State Tax Court		89.00					
Amount paid out by municipality for tax appeals in 2017		\$144,633.43					

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	3		\$4,371,100.00	\$92,842.16
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	3	0.00	4,371,100.00	92,842.16

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

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)	30.00	2.00	4,573,390.20	\$3,291,477.55		\$440,070.55	\$431,312.56	\$410,529.54
Police Officers (Including Superior Officers)	110.00		17,647,953.91	\$11,172,788.09	\$1,070,000.00	\$3,055,757.54	\$1,581,479.39	\$767,928.88
Fire Fighters (Including Superior Officers)		6.00	26,318.57	\$19,900.00	\$3,500.00			\$2,918.57
All Other Union Employees not listed above	140.00	152.00	16,145,932.68	\$10,301,310.55	\$1,040,000.00	\$1,377,285.22	\$2,012,791.95	\$1,414,544.96
All Other Non-Union Employees not listed above	43.00	41.00	2,236,583.71	\$1,286,027.41		\$171,941.86	\$618,214.67	\$160,399.77
Totals	323.00	206.00	40,648,174.66	\$26,087,503.60	\$2,113,500.00	\$5,045,055.18	\$4,643,798.57	\$2,758,317.31

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	81.00	\$12,636.82	\$1,023,582.42	79.00	\$11,617.80	\$917,806.20
Parent & Child	16.00	\$22,090.81	\$353,452.96	23.00	\$19,967.76	\$459,258.48
Employee & Spouse (or Partner)	51.00	\$26,505.84	\$1,351,797.84	46.00	\$25,123.41	\$1,155,676.86
Family	98.00	\$32,805.77	\$3,214,965.46	102.00	\$30,787.60	\$3,140,335.20
Employee Cost Sharing Contribution (enter as negative -)			(\$1,300,000.00)			(\$1,200,000.00)
Subtotal	246.00		\$4,643,798.68	250.00		\$4,473,076.74
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	64	\$12,636.82	\$808,756.48	65	\$11,617.80	\$755,157.00
Parent & Child	4	\$22,090.81	\$88,363.24	4	\$19,967.76	\$79,871.04
Employee & Spouse (or Partner)	109	\$26,505.84	\$2,889,136.56	116	\$25,123.41	\$2,914,315.56
Family	38	\$32,805.77	\$1,246,619.26	39	\$30,787.60	\$1,200,716.40
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	215.00		\$5,032,875.54	224.00		\$4,950,060.00
GRAND TOTAL	461.00		\$9,676,674.22	474.00		\$9,423,136.74

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 ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

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

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

USER FRIENDLY BUDGET SECTION - Notes

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

UFB-2 Anticipated Revenue Summary - It should be noted, that the comparison is current year anticipated to prior year realized. Simply put, that is comparing what is expected/needed this year to what was collected last year, not what was expected/needed in 2017.

UFB-3 - Appropriations Summary - The prior year amount includes Solid Waste and Open Space budgeted amounts. Also, FCOA 30 Unclassified - Open Space Budget - \$492,650.18 is excess levy to be retained by Open Space for future years, as reflected in the budget document.

UFB-5 - Tax Assessments - Amount paid for Tax Appeals taken from non-budget account in Edmunds system.

UFB-7 - Personnel Costs - Used updated pension contribution rates for the 2018 billing, per the Division of Pensions and Benefits website.