



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1102 Ewing Township - County of Mercer

Introduced

Municode:

Filename: 1102_fbi_2016.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
Bert	H.	Steinmann	12/31/2018	bsteinmann@ewingnj.org

Chief Administrative Officer

James	P.	McManimon		jpmcmanimon@ewingnj.org
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Chief Financial Officer

Joanna	K.	Mustafa		imustafa@ewingnj.org
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Municipal Clerk

Kim	J.	Macellaro		kmacellaro@ewingnj.org
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Registered Municipal Accountant

Warren		Broudy		wbroudy@mercadien.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
David		Schroth	12/31/2016	dschroth@ewingnj.org
Sarah		Steward	12/31/2018	ssteward@ewingnj.org
Kevin		Baxter	12/31/2016	kbaxter@ewingnj.org
Jennifer		Keyes-Maloney	12/31/2016	jkeyes-maloney@ewinnj.org
Kathleen		Wollert	12/31/2018	kwollert@ewingnj.org

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>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	1.312	\$25,593,110.81	24.94%	\$1,640.00	Municipal Purpose Tax	Actual	\$26,018,361.00
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	2.959	\$57,708,743.00	56.24%	\$3,698.75	Local School District	ESTIMATED	\$59,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.868	\$16,936,969.06	16.51%	\$1,085.00	County Purposes	ESTIMATED	\$17,500,000.00
County Library	0.084	\$1,632,940.37	1.59%	\$105.00	County Library	ESTIMATED	\$1,750,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.038	\$731,858.70	0.71%	\$47.50	County Open Space	ESTIMATED	\$750,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	5.261	\$102,603,621.94	100.00%	\$6,576.25	Total ESTIMATED amount to be raised by taxes		\$105,018,361.00
Total Taxable Valuation as of October 1, 2015 <u>\$1,952,608,072.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>17,360,035.03</u>		
Current Year Average Residential Assessment <u>\$125,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>43,283,879.03</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$79,000,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$104,923,844.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$94,516.52</u>		
1.312	1.332	1.52%			Total Amount to be Raised by Taxes <u>\$105,018,360.52</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.91%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$25,593,110.81	\$26,018,361.00	1.66%	\$425,250.19		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2015 <u>102,300,141.50</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2015 <u>102,388,571.57</u>		
\$1,640.00	\$1,665.00	1.52%	\$25.00		% of Taxes Collected, CY 2015 <u>99.91%</u>		
					Delinquent Taxes - December 31, 2015 <u>\$105,661.76</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	-12.89%	(\$335,056.91)	\$2,600,000.00	\$2,264,943.09	\$2,064,943.09		\$200,000.00					
08	Local Revenue	-2.41%	(\$240,502.86)	\$9,968,078.00	\$9,727,575.14	\$1,437,373.37		\$8,290,201.77					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$9,766,271.00	\$9,766,271.00	\$9,766,271.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-95.31%	(\$841,718.32)	\$883,177.42	\$41,459.10	\$41,459.10							
08	Other Special Items	-0.20%	(\$8,066.70)	\$3,968,055.17	\$3,959,988.47	\$3,959,988.47							
15	Receipts from Delinquent Taxes	-14.82%	(\$15,661.76)	\$105,661.76	\$90,000.00	\$90,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.15%	\$547,569.80	\$25,470,790.72	\$26,018,360.52	\$26,018,360.52							
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	-1.69%	(\$893,436.75)	\$52,762,034.07	\$51,868,597.32	\$43,378,395.55	\$0.00	\$8,490,201.77	\$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	General Government	23.00	6.00	-7.27%	(\$918,593.79)	\$12,636,006.27	\$11,717,412.48	\$3,227,210.71			\$8,490,201.77					
21	Land-Use Administration	1.00	1.00	121.33%	\$68,250.00	\$56,250.00	\$124,500.00	\$124,500.00								
22	Uniform Construction Code	5.00	5.00	105.91%	\$134,450.00	\$126,950.00	\$261,400.00	\$261,400.00								
23	Insurance			4.20%	\$340,353.00	\$8,104,554.00	\$8,444,907.00	\$8,444,907.00								
25	Public Safety	112.00	82.00	2.38%	\$304,828.00	\$12,829,647.00	\$13,134,475.00	\$13,132,175.00	\$2,300.00							
26	Public Works	34.00		-0.48%	(\$17,040.45)	\$3,560,707.00	\$3,543,666.55	\$3,543,666.55								
27	Health and Human Services	26.00	11.00	-0.69%	(\$9,455.00)	\$1,366,600.00	\$1,357,145.00	\$1,318,110.00	\$39,035.00							
28	Parks and Recreation	10.00	2.00	-16.30%	(\$151,500.00)	\$929,500.00	\$778,000.00	\$778,000.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-28.07%	(\$112,278.82)	\$400,000.00	\$287,721.18	\$287,721.18								
31	Utilities and Bulk Purchases			1.76%	\$25,000.00	\$1,420,000.00	\$1,445,000.00	\$1,445,000.00								
32	Landfill / Solid Waste Disposal			-1.08%	(\$20,000.00)	\$1,845,000.00	\$1,825,000.00	\$1,825,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-0.09%	(\$4,259.00)	\$4,543,998.00	\$4,539,739.00	\$4,539,739.00								
37	Judgements			-100.00%	(\$73,000.00)	\$73,000.00	\$0.00									
42	Shared Services		2.00	-1.16%	(\$4,563.00)	\$391,697.00	\$387,134.00	\$387,134.00								
43	Court and Public Defender	7.00	5.00	-2.65%	(\$13,450.00)	\$507,450.00	\$494,000.00	\$494,000.00								
44	Capital			-60.00%	(\$150,000.00)	\$250,000.00	\$100,000.00	\$100,000.00								
45	Debt			1.35%	\$40,873.46	\$3,034,728.31	\$3,075,601.77	\$3,075,601.77								
46	Deferred Charges			132.50%	\$147,248.31	\$111,130.51	\$258,378.82	\$258,378.82								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-52.44%	(\$104,210.39)	\$198,726.91	\$94,516.52	\$94,516.52								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	218.00	114.00	-0.99%	(\$517,347.68)	\$52,385,945.00	\$51,868,597.32	\$43,337,060.55	\$41,335.00	\$0.00	\$8,490,201.77	\$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, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	393	\$21,521,100.00	1.10%	15A Public Schools	9	\$54,384,500.00	8.09%
2 Residential	10,785	\$1,333,279,300.00	68.36%	15B Other Schools	90	\$206,021,900.00	30.64%
3A/3B Farm			0.00%	15C Public Property	323	\$335,075,600.00	49.83%
4A Commercial	590	\$496,195,150.00	25.44%	15D Church and Charities	69	\$39,587,660.00	5.89%
4B Industrial	38	\$20,004,300.00	1.03%	15E Cemeteries & Graveyards	9	\$5,851,100.00	0.87%
4C Apartments	21	\$70,626,500.00	3.62%	15F Other Exempt	92	\$31,521,500.00	4.69%
5A/5B Railroad	12		0.00%				
6A/6B Business Personal Property	2	\$8,823,322.00	0.45%				
Total	11,841	\$1,950,449,672.00	100.00%	Total	592	\$672,442,260.00	100.00%
Average Ratio (%), Assessed to True Value				68.60%			
Equalized Valuation, Taxable Properties				\$2,843,221,096.21			
Total # of property tax appeals filed in 2015				County Tax Board		41.00	
				State Tax Court		7.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				8.00			
Number of pending property tax appeals in State Tax Court				6.00			
Amount paid out by municipality for tax appeals in 2015							
				Percentage of Exempt vs. Non-Exempt Properties 34.48%			

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 2015 Total Tax Rate
G Commercial/Industrial Exemption	2	\$0.00	\$2,191,300.00	\$115,284.29
I Dwelling Exemption	34	\$0.00	\$335,200.00	\$17,634.87
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	36	0.00	2,526,500.00	132,919.17

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Rely Properties	Alt. Housing	\$24,087.00	\$2,050,000.00	\$107,850.50															
Capitol Restaurant Improvement	Other	\$0.00	\$609,000.00	\$32,039.49															
Birmingham Gardens	Alt. Housing	\$22,280.00	\$1,328,500.00	\$69,892.39															
Total Long Term Exemptions - Column Total		46,367.00	3,987,500.00	209,782.38	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total		x													Total Long Term Exemptions - GRAND TOTAL		\$46,367.00	\$3,987,500.00	\$209,782.38

**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	1.00	5.00	87,060.00	\$87,060.00	\$0.00	\$498.40	\$4,683.12	\$6,660.09
Supervisory Staff (Department Heads & Managers)	32.00		3,489,708.39	\$2,374,608.47	\$50,000.00	\$295,876.22	\$587,566.16	\$181,657.55
Police Officers (Including Superior Officers)	76.00		11,927,137.71	\$7,992,690.28	\$400,000.00	\$2,051,723.59	\$1,366,829.83	\$115,894.01
Fire Fighters (Including Superior Officers)	9.00		1,000,953.05	\$703,100.00	\$70,000.00	\$18,048.58	\$156,017.32	\$53,787.15
All Other Union Employees not listed above	108.00		7,577,450.94	\$5,509,000.00	\$45,000.00	\$68,642.14	\$1,533,370.30	\$421,438.50
All Other Non-Union Employees not listed above	2.00	99.00	305,150.08	\$227,200.00	\$35,000.00	\$7,952.00	\$17,617.28	\$17,380.80
Totals	228.00	104.00	24,387,460.17	\$16,893,658.75	\$600,000.00	\$2,442,740.93	\$3,666,084.01	\$796,818.10

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	47.00	\$11,418.84	\$536,685.48	50.00	\$11,451.00	\$572,550.00
Parent & Child	41.00	\$20,439.72	\$838,028.52	36.00	\$19,352.16	\$696,677.76
Employee & Spouse (or Partner)	23.00	\$22,837.56	\$525,263.88	23.00	\$22,205.64	\$510,729.72
Family	71.00	\$31,858.56	\$2,261,957.76	76.00	\$30,803.16	\$2,341,040.16
Employee Cost Sharing Contribution (enter as negative -)						(\$455,000.00)
Subtotal	182.00		\$4,161,935.64	185.00		\$3,665,997.64
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	1	\$4,718.16	\$4,718.16	1	\$4,683.12	\$4,683.12
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$4,718.16	1.00		\$4,683.12
Retirees - Health Benefits - Annual Cost						
Single Coverage	51	\$6,480.00	\$330,480.00	47	\$9,909.84	\$465,762.48
Parent & Child	5	\$14,400.00	\$72,000.00	4	\$19,499.64	\$77,998.56
Employee & Spouse (or Partner)	61	\$21,364.44	\$1,303,230.84	61	\$22,122.24	\$1,349,456.64
Family	25	\$35,666.40	\$891,660.00	24	\$35,033.64	\$840,807.36
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	142.00		\$2,597,370.84	136.00		\$2,734,025.04
GRAND TOTAL	325.00		\$6,764,024.64	322.00		\$6,404,705.80

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
YES

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

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
Local School Debt	\$12,750,000.00	\$12,750,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized			\$0.00				
Notes Outstanding	\$12,435,062.00		\$12,435,062.00				
Bonds Outstanding	\$7,499,000.00		\$7,499,000.00				
Loans and Other Debt	\$1,237,656.02		\$1,237,656.02				
Total (Current Year)	\$33,921,718.02	\$12,750,000.00	\$21,171,718.02				
Population (2010 census)	<u>35,707</u>						
Per Capita Gross Debt	<u>\$950.00</u>						
Per Capita Net Debt	<u>\$592.93</u>						
3 Yr. Average Property Valuation		<u>\$2,845,882,114.00</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.74%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest				\$105,602.00			
Bonds - Principal				\$2,250,000.00	\$850,000.00	\$850,000.00	\$3,549,000.00
Bonds - Interest				\$233,095.00	\$144,720.00	\$119,220.00	\$215,145.00
Loans & Other Debt - Principal				\$447,171.60	\$292,554.14	\$295,897.19	\$292,100.80
Loans & Other Debt - Interest				\$39,733.96	\$26,083.66	\$17,978.26	\$8,979.64
Total				\$3,075,602.56	\$1,313,357.80	\$1,283,095.45	\$4,065,225.44
Total Principal				\$2,697,171.60	\$1,142,554.14	\$1,145,897.19	\$3,841,100.80
Total Interest				\$378,430.96	\$170,803.66	\$137,198.26	\$224,124.64
% of Total Current Year Budget				5.93%			
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	A2	AA					
Year of Last Rating	2011	2014					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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