



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1102_fba_2015.xlsm

Website: WWW.EWINGNJ.ORG

Phone Number: 609-883-2900

Mailing Address: 2 JAKE GARZIO DRIVE

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

Municipality: EWING **State:** NJ **Zip:** 08628

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
BERT	H.	STEINMANN	12/31/2017	BSTEINMANN@EWINGNJ.ORG

Chief Administrative Officer

JAMES	P.	MCMANIMON		JPMCMANIMON@EWINGNJ.ORG
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Chief Financial Officer

JOANNA	K.	MUSTAFA		JMUSTAFA@EWINGNJ.ORG
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Municipal Clerk

KIM	J.	MACELLARO		KMACELLARO@EWINGNJ.ORG
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
JENNIFER	K	KEYES-MALONEY	12/31/2016	jkeyes-maloney@ewingnj.org
DAVID	P.	SCHROTH	12/31/2016	dschroth@ewingnj.org
KEVIN		BAXTER	12/31/2016	kbaxter@ewingnj.org
KATHLEEN		WOLLERT	12/31/2017	kwollert@ewingnj.org
SARAH		STEWART	12/31/2017	sstewart@ewingnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 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	1.293	\$25,076,199.17	24.65%	\$1,616.25	Municipal Purpose Tax	ACTUAL	\$25,593,110.81
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	2.916	\$56,545,169.00	55.58%	\$3,645.00	Local School District	ESTIMATED	\$58,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.907	\$17,585,203.64	17.29%	\$1,133.75	County Purposes	ESTIMATED	\$21,000,000.00
County Library	0.093	\$1,790,030.85	1.76%	\$116.25	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.038	\$736,973.41	0.72%	\$47.50	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	5.247	\$101,733,576.07	100.00%	\$6,558.75	Total ESTIMATED amount to be raised by taxes		\$104,593,110.81
Total Taxable Valuation as of October 1, 2014 <u>\$1,949,494,944.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>17,609,868.85</u>		
Current Year Average Residential Assessment <u>\$125,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>43,004,252.75</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>\$104,394,383.90</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$198,726.91</u>		
1.293	1.313	1.55%			Total Amount to be Raised by Taxes <u>\$104,593,110.81</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.81%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$25,076,199.17	\$25,593,110.81	2.06%	\$516,911.64		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2014 <u>101,709,915.93</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2014 <u>101,896,160.10</u>		
\$1,616.25	\$1,641.25	1.55%	\$25.00		% of Taxes Collected, CY 2014 <u>99.82%</u>		
					Delinquent Taxes - December 31, 2014 <u>\$422,773.07</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	-21.13%	(\$696,530.85)	\$3,296,530.85	\$2,600,000.00	\$2,400,000.00		\$200,000.00					
08	Local Revenue	1.37%	\$132,859.31	\$9,691,413.88	\$9,824,273.19	\$1,385,000.00		\$8,439,273.19					
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	732.24%	\$301,607.85	\$41,190.00	\$342,797.85	\$342,797.85							
08	Other Special Items	-3.61%	(\$136,538.68)	\$3,786,338.68	\$3,649,800.00	\$3,649,800.00							
15	Receipts from Delinquent Taxes	0.01%	\$4.16	\$65,995.84	\$66,000.00	\$66,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.15%	(\$38,513.52)	\$25,631,624.33	\$25,593,110.81	\$25,593,110.81							
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	-0.84%	(\$437,111.73)	\$52,279,364.58	\$51,842,252.85	\$43,202,979.66	\$0.00	\$8,639,273.19	\$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		11.23%	\$397,275.98	\$3,537,695.02	\$3,934,971.00	\$3,881,971.00			\$53,000.00						
21	Land-Use Administration		1.10%	\$400.00	\$36,300.00	\$36,700.00	\$36,700.00									
22	Uniform Construction Code		#DIV/0!	\$0.00		\$0.00										
23	Insurance		0.72%	\$59,851.00	\$8,354,626.00	\$8,414,477.00	\$8,414,477.00									
25	Public Safety		2.68%	\$308,319.40	\$11,497,877.60	\$11,806,197.00	\$11,806,197.00									
26	Public Works		-4.13%	(\$117,043.00)	\$2,836,500.00	\$2,719,457.00	\$2,719,457.00									
27	Health and Human Services		-18.13%	(\$118,500.00)	\$653,500.00	\$535,000.00	\$535,000.00									
28	Parks and Recreation		1.96%	\$30,300.00	\$1,544,600.00	\$1,574,900.00	\$1,574,900.00									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00										
30	Unclassified		0.07%	\$5,917.28	\$8,909,280.57	\$8,915,197.85		\$351,197.85		\$8,564,000.00						
31	Utilities and Bulk Purchases		-2.91%	(\$43,500.00)	\$1,493,500.00	\$1,450,000.00	\$1,450,000.00									
32	Landfill / Solid Waste Disposal		-1.67%	(\$45,000.00)	\$2,689,400.00	\$2,644,400.00	\$2,644,400.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		4.92%	\$207,370.00	\$4,214,343.00	\$4,421,713.00	\$4,421,713.00									
37	Judgements		-100.00%	(\$113,230.00)	\$113,230.00	\$0.00										
42	Shared Services		3.03%	\$37,957.00	\$1,253,740.00	\$1,291,697.00	\$1,291,697.00									
43	Court and Public Defender		4.06%	\$18,950.00	\$466,500.00	\$485,450.00	\$485,450.00									
44	Capital		0.00%	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00									
45	Debt		-0.37%	(\$11,332.91)	\$3,041,295.30	\$3,029,962.39	\$3,029,962.39									
46	Deferred Charges		4345.22%	\$108,630.51	\$2,500.00	\$111,130.51	\$111,130.51									
48	Debt - Type I School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		-67.49%	(\$412,530.36)	\$611,257.27	\$198,726.91	\$198,726.91									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	0.61%	\$313,834.90	\$51,506,144.76	\$51,819,979.66	\$42,851,781.81	\$351,197.85	\$0.00	\$8,617,000.00	\$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, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	414	\$17,374,400.00	0.89%	15A Public Schools	9	\$54,384,500.00	8.11%	
2 Residential	10,757	\$1,329,062,300.00	68.17%	15B Other Schools	91	\$206,129,900.00	30.73%	
3A/3B Farm			0.00%	15C Public Property	323	\$335,559,700.00	50.03%	
4A Commercial	589	\$503,180,150.00	25.81%	15D Church and Charities	70	\$39,746,860.00	5.93%	
4B Industrial	33	\$18,385,000.00	0.94%	15E Cemeteries & Graveyards	9	\$5,851,100.00	0.87%	
4C Apartments	21	\$73,076,500.00	3.75%	15F Other Exempt	88	\$29,073,300.00	4.33%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	2	\$8,416,594.00	0.43%					
Total	11,816	\$1,949,494,944.00	100.00%	Total	590	\$670,745,360.00	100.00%	
Average Ratio (%), Assessed to True Value				67.34%	Percentage of Exempt vs. Non-Exempt Properties			4.76%
Equalized Valuation, Taxable Properties				\$2,895,002,886.84				
Total # of property tax appeals filed in 2014		County Tax Board	71.00					
		State Tax Court	7.00					
Number of 2014 County Tax Board decisions appealed to Tax Court			13.00					
Number of pending property tax appeals in State Tax Court			9.00					
Amount paid out by municipality for tax appeals in 2014			\$0.00					

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 2014 Total Tax Rate
G Commercial/Industrial Exemption	2	\$0.00	\$2,191,300.00	\$114,977.51
I Dwelling Exemption	34	\$0.00	\$335,200.00	\$17,587.94
J Dwelling Abatement	2	\$105,164.32	\$10,500,000.00	\$550,935.00
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	38	105,164.32	13,026,500.00	683,500.46

**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	42,400.00	\$42,400.00		\$3,456.80		\$3,243.60
Supervisory Staff (Department Heads & Managers)	38.00		2,826,153.55	\$2,821,153.55	\$5,000.00	\$336,281.50		\$216,200.75
Police Officers (Including Superior Officers)	75.00		8,385,625.00	\$7,885,625.00	\$500,000.00	\$1,917,784.00		\$121,591.56
Fire Fighters (Including Superior Officers)	9.00		706,199.45	\$631,199.45	\$75,000.00	\$18,240.00		\$54,024.26
All Other Union Employees not listed above	89.00		4,915,565.00	\$4,748,815.00	\$166,750.00	\$566,058.75		\$376,040.72
All Other Non-Union Employees not listed above	3.00	32.00	425,164.00	\$425,164.00		\$15,000.00		\$32,525.05
Totals	215.00	37.00	17,301,107.00	\$16,554,357.00	\$746,750.00	\$2,856,821.05	\$0.00	\$803,625.94

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
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	50.00	\$11,451.00	\$572,550.00
Parent & Child	36.00	\$19,352.16	\$696,677.76
Employee & Spouse (or Partner)	23.00	\$22,205.64	\$510,729.72
Family	76.00	\$30,803.16	\$2,341,040.16
Employee Cost Sharing Contribution (enter as negative -)			(\$350,000.00)
Subtotal	185.00	\$83,811.96	\$3,770,997.64
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family	1	\$4,683.12	\$4,683.12
Employee Cost Sharing Contribution (enter as negative -)			(\$500.00)
Subtotal	1.00	\$4,683.12	\$4,183.12
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	47	\$9,909.84	\$465,762.48
Parent & Child	4	\$19,499.64	\$77,998.56
Employee & Spouse (or Partner)	61	\$22,122.24	\$1,349,456.64
Family	24	\$35,033.64	\$840,807.36
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	136.00	\$86,565.36	\$2,734,025.04
GRAND TOTAL	322.00	\$175,060.44	\$6,509,205.80

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

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

YES

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

	Gross	Deductions	Net	Current Year	2016	2017	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$19,970,000.00	\$19,970,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$4,474,500.00		\$4,474,500.00				
Notes Outstanding	\$3,966,000.00		\$3,966,000.00				
Bonds Outstanding	\$9,674,000.00		\$9,674,000.00				
Loans and Other Debt	\$1,869,150.79		\$1,869,150.79				
Total (Current Year)	\$39,953,650.79	\$19,970,000.00	\$19,983,650.79				
Population (2010 census)	<u>35,707</u>						
Per Capita Gross Debt	<u>\$1,118.93</u>						
Per Capita Net Debt	<u>\$559.66</u>						
3 Yr. Average Property Valuation		<u>\$2,874,662,675.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.70%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest				\$39,117.00	\$39,000.00		
Bonds - Principal				\$2,175,000.00	\$2,250,000.00	\$850,000.00	\$5,249,000.00
Bonds - Interest				\$305,470.00	\$203,095.00	\$144,750.00	\$479,085.00
Loans & Other Debt - Principal				\$448,217.39	\$155,024.00	\$160,892.00	\$1,472,100.00
Loans & Other Debt - Interest				\$62,158.00	\$45,625.00	\$18,000.00	\$45,000.00
Total				\$3,029,962.39	\$2,692,744.00	\$1,173,642.00	\$7,245,185.00
Total Principal				\$2,623,217.39	\$2,405,024.00	\$1,010,892.00	\$6,721,100.00
Total Interest				\$406,745.00	\$287,720.00	\$162,750.00	\$524,085.00
% of Total Current Year Budget				5.85%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<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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