



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename:

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
Jonathan		Hornik	12/31/2019	jhornik@marlboro-nj.gov

Chief Administrative Officer

Jonathan		Capp		jcapp@marlboro-nj.gov
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Chief Financial Officer

Lori		Russo		lrusso@marlboro-nj.gov
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Municipal Clerk

Alida		Manco		amanco@marlboro-nj.gov
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Registered Municipal Accountant

David		Kaplan		dkaplan@wiss.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jeff		Cantor	12/31/2017	jcantor@marlboro-nj.gov
Carol		Mazzola	12/31/2017	cmazzola@marlboro-nj.gov
Scott		Metzger	12/31/2017	smetzger@marlboro-nj.gov
Randi		Marder	12/31/2019	rmarder@marlboro-nj.gov
Michael		Scalea	12/31/2019	mscalea@marlboro-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.367	\$26,270,824.85	16.56%	\$1,813.64
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.010	\$713,241.41	0.45%	\$49.09
Fire Districts (avg. rate/total levies)	0.042	\$2,905,350.00	1.83%	\$207.56
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.049	\$75,124,406.00	47.34%	\$5,183.94
Regional School District	0.440	\$31,517,589.00	19.86%	\$2,174.39
County Purposes	0.270	\$19,320,698.93	12.18%	\$1,334.28
County Library	0.018	\$1,326,399.69	0.84%	\$91.28
County Board of Health	0.005	\$389,448.97	0.25%	\$26.80
County Open Space	0.015	\$1,109,947.30	0.70%	\$76.39
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	2.217	\$158,677,906.15	100.00%	\$10,957.37

Total Taxable Valuation as of October 1, 2016 \$7,180,668,100.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$494,179.41

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.367	0.366	-0.27%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$26,270,824.85	\$26,270,008.61	0.00%	(\$816.24)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,813.64	\$1,808.70	-0.27%	(\$4.94)

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$26,270,008.61
Municipal Library		
Municipal Open Space	ESTIMATED	\$718,066.81
Fire Districts (total levies)	ESTIMATED	\$3,201,770.74
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$75,576,361.43
Regional School District	ESTIMATED	\$32,278,713.41
County Purposes	ESTIMATED	\$20,006,998.02
County Library	ESTIMATED	\$1,366,191.68
County Board of Health	ESTIMATED	\$421,896.97
County Open Space	ESTIMATED	\$1,098,567.26
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$160,938,574.93

Revenue Anticipated, Excluding Tax Levy	10,597,346.49
Budget Appropriations, before Reserve for Uncollected Taxes	34,407,536.51
Total Non-Municipal Tax Levy	\$134,668,566.32
Amount to be Raised by Taxes - Before RUT	\$158,478,756.34
Reserve for Uncollected Taxes (RUT)	\$2,459,818.59
Total Amount to be Raised by Taxes	\$160,938,574.93

% of Tax Collections used to Calculate RUT 98.47%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	158,314,970.83
Total Tax Levy, CY 2016	159,133,586.92
% of Taxes Collected, CY 2016	99.49%

Delinquent Taxes - December 31, 2016 \$703,516.65

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	Recreation & Swim Utility	Water Utility
08	Surplus	5.49%	\$356,647.72	\$6,495,090.02	\$6,851,737.74	\$4,200,000.00		\$285,000.00	\$2,366,737.74
08	Local Revenue	-9.12%	(\$1,312,280.42)	\$14,386,211.11	\$13,073,930.69	\$2,094,730.00		\$2,324,200.69	\$8,655,000.00
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,268,949.00	\$2,268,949.00	\$2,268,949.00			
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	-75.60%	(\$189,795.58)	\$251,060.88	\$61,265.30	\$61,265.30			
08	Other Special Items	2.14%	\$24,614.63	\$1,147,787.56	\$1,172,402.19	\$1,172,402.19			
15	Receipts from Delinquent Taxes	-24.47%	(\$259,184.73)	\$1,059,184.73	\$800,000.00	\$800,000.00			
	Amount to be raised by taxation								
07	Local Tax for Municipal Purposes	-7.00%	(\$1,977,748.05)	\$28,247,756.66	\$26,270,008.61	\$26,270,008.61			
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			
54	Open Space Levy Tax	0.68%	\$4,825.40	\$713,241.41	\$718,066.81	\$0.00	\$718,066.81		
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	-6.14%	(\$3,352,921.03)	\$54,569,281.37	\$51,216,360.34	\$36,867,355.10	\$718,066.81	\$2,609,200.69	\$11,021,737.74

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	Recreation & Swim Utility	Water Utility	
	Full-Time	Part-Time										
20	General Government	19.50	7.00	1.77%	\$39,757.05	\$2,243,561.96	\$2,283,319.01	\$2,283,319.01				
21	Land-Use Administration	11.00	1.00	1.24%	\$5,295.97	\$426,643.17	\$431,939.14	\$431,939.14				
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00					
23	Insurance			-2.47%	(\$105,096.22)	\$4,251,106.21	\$4,146,009.99	\$4,146,009.99				
25	Public Safety	92.00	6.00	1.04%	\$109,066.57	\$10,493,094.04	\$10,602,160.61	\$10,575,702.93	\$26,457.68			
26	Public Works	50.00		4.08%	\$509,046.07	\$12,489,230.24	\$12,998,276.31	\$5,296,742.91	\$34,807.62		\$7,666,725.78	
27	Health and Human Services	1.50		-20.98%	(\$30,961.06)	\$147,607.94	\$116,646.88	\$116,646.88				
28	Parks and Recreation	10.00	2.00	12.73%	\$472,964.36	\$3,714,641.94	\$4,187,606.30	\$1,065,825.82	\$718,066.81	\$2,403,713.67		
29	Education (including Library)			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00				
30	Unclassified			250.00%	\$2,500.00	\$1,000.00	\$3,500.00	\$3,500.00				
31	Utilities and Bulk Purchases			-1.12%	(\$17,227.09)	\$1,535,867.27	\$1,518,640.18	\$1,518,640.18				
32	Landfill / Solid Waste Disposal			-0.35%	(\$608.00)	\$174,164.00	\$173,556.00	\$173,556.00				
35	Contingency			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00				
36	Statutory Expenditures			2.30%	\$95,821.70	\$4,175,169.17	\$4,270,990.87	\$4,108,081.64				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
43	Court and Public Defender	7.00	1.00	14.70%	\$64,970.76	\$441,875.15	\$506,845.91	\$506,845.91				
44	Capital			11.11%	\$24,999.00	\$225,001.00	\$250,000.00	\$200,000.00			\$50,000.00	
45	Debt			-3.41%	(\$248,333.36)	\$7,283,383.91	\$7,035,050.55	\$3,687,460.80		\$119,189.75	\$3,228,400.00	
46	Deferred Charges			-1.17%	(\$2,500.00)	\$214,500.00	\$212,000.00	\$212,000.00				
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
50	Reserve for Uncollected Taxes			2.57%	\$61,531.67	\$2,398,286.92	\$2,459,818.59	\$2,459,818.59				
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00				
	Total	191.00	17.00	1.95%	\$981,227.42	\$50,235,132.92	\$51,216,360.34	\$36,806,089.80	\$61,265.30	\$718,066.81	\$2,609,200.69	\$11,021,737.74

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
X				New Jersey Formula Aid		State of New Jersey
	X			PERS and PFRS		State of New Jersey
	X			State Health Benefit Plan		State of New Jersey
	X			Reserve for Uncollected Taxes		Mandatory function of tax collection rate and sum total of municipal, school and county levies.
			X	Miscellaneous Local Revenues		Additional revenue to offset expenditures resulting from continuing effort to set user fees at levels which cover program costs.
			X	Shared Services		School Resource Officers and Animal Control
			X	Deferred Charges		Superstorm Sandy
X				Liquor License Revenue		Sale of liquor licenses
			X	Payment in Lieu of Taxes (PILOT)		Resulting from completion of project and "full" occupancy per agreement.
X				Capital Surplus		
X				Reserve for Debt Service		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	381	\$62,237,200.00	0.87%	15A Public Schools		\$96,327,400.00	27.86%
2 Residential	13,192	\$6,519,214,800.00	90.79%	15B Other Schools		\$7,414,900.00	2.14%
3A/3B Farm	224	\$40,166,200.00	0.56%	15C Public Property		\$125,098,200.00	36.18%
4A Commercial	272	\$457,732,600.00	6.37%	15D Church and Charities		\$51,695,900.00	14.95%
4B Industrial	27	\$79,030,300.00	1.10%	15E Cemeteries & Graveyards		\$14,113,700.00	4.08%
4C Apartments	3	\$22,287,000.00	0.31%	15F Other Exempt		\$51,103,300.00	14.78%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	14,099	\$7,180,668,100.00	100.00%	Total	0	\$345,753,400.00	100.00%
Average Ratio (%), Assessed to True Value		100.00%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$7,180,668,100.00		4.82%			
Total # of property tax appeals filed in 2016		County Tax Board		205.00			
		State Tax Court		70.00			
Number of 2016 County Tax Board decisions appealed to Tax Court				21.00			
Number of pending property tax appeals in State Tax Court				104.00			
Amount paid out by municipality for tax appeals in 2016				\$166,021.73			

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 2016 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	6.00	126,424.21	\$22,800.00	\$0.00	\$466.20	\$99,669.61	\$3,488.40
Supervisory Staff (Department Heads & Managers)	38.50	5.00	5,282,697.95	\$3,859,360.23		\$499,787.15	\$628,309.51	\$295,241.06
Police Officers (Including Superior Officers)	69.00	0.00	11,347,896.22	\$7,397,353.69	\$581,172.00	\$1,887,064.93	\$871,948.39	\$610,357.22
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	95.00	7.00	8,208,533.44	\$5,135,956.42	\$527,555.74	\$665,106.36	\$1,446,656.24	\$433,258.68
All Other Non-Union Employees not listed above			1,383,044.79		\$1,284,760.60	\$0.00	\$0.00	\$98,284.19
Totals	202.50	18.00	26,348,596.60	\$16,415,470.34	\$2,393,488.34	\$3,052,424.63	\$3,046,583.75	\$1,440,629.54

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	50.00	\$10,725.44	\$536,272.00	51.00	\$10,745.94	\$548,043.00
Parent & Child	18.00	\$19,129.33	\$344,328.00	18.00	\$19,148.50	\$344,673.00
Employee & Spouse (or Partner)	29.00	\$21,865.14	\$634,089.00	27.00	\$21,546.07	\$581,744.00
Family	60.00	\$29,841.23	\$1,790,473.52	63.00	\$29,869.56	\$1,881,782.00
Employee Cost Sharing Contribution (enter as negative -)			(\$721,657.54)			(\$612,581.00)
Subtotal	157.00		\$2,583,504.98	159.00		\$2,743,661.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	3	\$29,816.16	\$89,448.48	3	\$29,846.00	\$89,538.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,462.46)			(\$2,286.00)
Subtotal	3.00		\$86,986.02	3.00		\$87,252.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	1	\$6,434.00	\$6,434.00	4	\$4,610.25	\$18,441.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	13	\$6,850.54	\$89,057.00	9	\$11,188.11	\$100,693.00
Family	0	\$0.00	\$0.00	1	\$4,000.00	\$4,000.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	14.00		\$95,491.00	14.00		\$123,134.00
GRAND TOTAL	174.00		\$2,765,982.00	176.00		\$2,954,047.00

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)?

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 Debt		Net Debt	Current Year Budget				
		Deductions		2018 Budget	2019 Budget	All Additional Future Years' Budgets		
Local School Debt	\$10,965,000.00	\$10,965,000.00	\$0.00	Utility Fund - Principal	\$2,590,000.00	\$2,664,930.09	\$1,929,930.09	\$24,985,979.00
Regional School Debt	\$4,560,505.43	\$4,560,505.43	\$0.00	Utility Fund - Interest	\$757,588.75	\$652,946.47	\$564,626.26	\$4,394,741.03
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Recreation & Swim	\$1,290,828.08	\$1,290,828.08	\$0.00	Bond Anticipation Notes - Interest	\$34,000.00			
Water	\$32,752,196.52	\$32,752,196.52	\$0.00	Bonds - Principal	\$2,459,800.00	\$2,505,800.00	\$2,463,400.00	\$23,173,920.00
0			\$0.00	Bonds - Interest	\$988,074.50	\$913,160.60	\$829,773.60	\$3,575,560.60
0			\$0.00	Loans & Other Debt - Principal	\$25,743.86	\$26,261.31	\$26,789.16	\$83,641.81
0			\$0.00	Loans & Other Debt - Interest	\$3,120.64	\$2,603.19	\$2,075.34	\$2,951.69
0			\$0.00	Total	\$6,858,327.75	\$6,765,701.66	\$5,816,594.45	\$56,216,794.13
Municipal Purposes				Total Principal	\$5,075,543.86	\$5,196,991.40	\$4,420,119.25	\$48,243,540.81
Debt Authorized	\$1,091,304.10		\$1,091,304.10	Total Interest	\$1,782,783.89	\$1,568,710.26	\$1,396,475.20	\$7,973,253.32
Notes Outstanding	\$11,546,000.00		\$11,546,000.00	% of Total Current Year Budget	13.39%			
Bonds Outstanding	\$34,399,000.00	\$242,131.11	\$34,156,868.89	Description	Debt Not Listed Above			
Loans and Other Debt	\$162,436.06		\$162,436.06	Total Guarantees - Governmental				
Total (Current Year)	\$96,767,270.19	\$49,810,661.14	\$46,956,609.05	Total Guarantees - Other				
				Total Capital/Equipment Leases	\$176,721.80	\$111,617.31	\$55,282.87	
				Total Other				
Population (2010 census)	40,191			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$2,407.69			Rating	Aa1	AA+		
Per Capita Net Debt	\$1,168.34			Year of Last Rating	2016	2015		
3 Yr. Average Property Valuation		\$7,333,906,117.33		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		0.64%						

