



# State of New Jersey Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 1315 Freehold Borough - County of Monmouth Adopted

Municode: 1315 Filename: 1315\_fba\_2018.xlsm

Website: www.freeholdboroughnj.gov

Phone Number: 732-462-1410

Mailing Address: 51 West Main Street

Email the UFB if not using Outlook

Municipality: Freehold State: NJ Zip: 07728

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
J.	Nolan	Higgins	12/31/2019	nhiggins@freeholdboro.org

## Chief Administrative Officer

Joseph	B.	Bellina		jbellina@freeholdboro.org
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## Chief Financial Officer

Richard	J.	Gartz		rgartz@freeholdboro.org
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## Municipal Clerk

Traci	L.	DiBenedetto		tdibenedetto.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
Jaye	S.	Sims	12/31/2019	jsims@freeholdboro.org
Michael		DiBenedetto	12/31/2020	mdibenedetto@freeholdboro.org
Kevin		Kane	12/31/2019	kkane@freeholdboro.org
Sharon		Shutzer	12/31/2018	sshutzer@freeholdboro.org
Ronald		Griffiths	12/31/2018	rgriffiths@freeholdboro.org
George		Schnurr	12/31/2020	gschnurr@freeholdboro.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget								
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy						
Municipal Purpose Tax	0.974	\$10,168,660.25	35.60%	\$2,456.23	Municipal Purpose Tax	ESTIMATED	\$10,476,331.25						
Municipal Library	0.033	\$344,033.35	1.20%	\$83.22	Municipal Library	ESTIMATED	\$349,976.98						
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)		\$245,000.00	0.86%	\$0.00	Other Special Districts (total levies)	ESTIMATED	\$245,000.00						
Local School District	1.093	\$11,413,686.00	39.96%	\$2,756.33	Local School District	ESTIMATED	\$11,642,000.00						
Regional School District	0.343	\$3,581,601.00	12.54%	\$864.98	Regional School District	ESTIMATED	\$3,653,233.00						
County Purposes	0.254	\$2,655,712.26	9.30%	\$640.54	County Purposes	ESTIMATED	\$2,709,000.00						
County Library			0.00%	\$0.00	County Library								
County Board of Health			0.00%	\$0.00	County Board of Health								
County Open Space	0.015	\$156,018.94	0.55%	\$37.83	County Open Space	ESTIMATED	\$158,966.00						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)								
Total (Calendar Year 2017 Budget)					2.712		\$28,564,711.80	100.00%	\$6,839.12	Total ESTIMATED amount to be raised by taxes	\$29,234,507.23		
Total Taxable Valuation as of October 1, 2017					\$1,044,411,520.00						Revenue Anticipated, Excluding Tax Levy	5,614,556.29	
(To be used to calculate the current year tax rate)									Budget Appropriations, before Reserve for Uncollected Taxes				15,505,360.29
Current Year Average Residential Assessment					\$252,180.00						Total Non-Municipal Tax Levy	\$18,408,199.00	
Prior Year to Current Year Comparison									Amount to be Raised by Taxes - Before RUT				\$28,299,003.00
Comparison - Municipal Purposes Tax Rate									Reserve for Uncollected Taxes (RUT)				\$935,504.23
Prior Year					Current Year		% Change (+/-)		Total Amount to be Raised by Taxes				\$29,234,507.23
0.974					0.991		1.75%		% of Tax Collections used to Calculate RUT				96.80%
Comparison - Municipal Purposes Tax Levy									If % used exceeds the actual collection % then reference the statutory exception used				
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		Tax Collections - ACTUAL as of Prior Year		
\$10,168,660.25					\$10,476,331.25		3.03%		\$307,671.00		Total Tax Revenue, Collections CY 2017		27,974,412.14
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)									Total Tax Levy, CY 2017				28,600,654.75
Prior Year					Current Year		% Change (+/-)		\$ Change (+/-)		% of Taxes Collected, CY 2017		97.81%
\$2,456.23					\$2,499.10		1.75%		\$42.87		Delinquent Taxes - December 31, 2017		\$612,268.65
Sheet UFB-1													

**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	Water-Sewer Utility
08	Surplus	35.53%	\$630,653.03	\$1,775,000.00	\$2,405,653.03	\$1,425,000.00		\$980,653.03
08	Local Revenue	-6.66%	(\$518,465.54)	\$7,785,102.54	\$7,266,637.00	\$1,436,637.00		\$5,830,000.00
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,250,916.00	\$1,250,916.00	\$1,250,916.00		
08	Uniform Construction Code Fees	0.00%	\$0.00	\$190,000.00	\$190,000.00	\$190,000.00		
	<i>Special Revenue Items w/ Prior Written Consent</i>							
11	Shared Services Agreements	-30.99%	(\$24,105.50)	\$77,793.50	\$53,688.00	\$53,688.00		
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00			
10	Public and Private Revenue	-77.54%	(\$266,970.62)	\$344,294.91	\$77,324.29	\$77,324.29		
08	Other Special Items	-12.71%	(\$85,538.78)	\$673,129.78	\$587,591.00	\$587,591.00		
15	Receipts from Delinquent Taxes	-15.63%	(\$111,117.93)	\$711,117.93	\$600,000.00	\$600,000.00		
	<i>Amount to be raised by taxation</i>							
07	Local Tax for Municipal Purposes	2.86%	\$291,179.11	\$10,185,152.14	\$10,476,331.25	\$10,476,331.25		
07	Minimum Library Tax	1.73%	\$5,943.63	\$344,033.35	\$349,976.98	\$349,976.98		
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			
	<b>Total</b>	<b>-0.34%</b>	<b>(\$78,422.60)</b>	<b>\$23,336,540.15</b>	<b>\$23,258,117.55</b>	<b>\$16,447,464.52</b>	<b>\$0.00</b>	<b>\$6,810,653.03</b>

**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	Water-Sewer Utility
		Full-Time	Part-Time								
20	General Government	9.00	11.00	-0.04%	(\$488.00)	\$1,392,655.00	\$1,392,167.00	\$1,056,167.00			\$336,000.00
21	Land-Use Administration		1.00	9.09%	\$1,600.00	\$17,600.00	\$19,200.00	\$19,200.00			
22	Uniform Construction Code	4.00	2.00	2.11%	\$7,498.00	\$354,645.00	\$362,143.00	\$362,143.00			
23	Insurance			0.44%	\$13,150.00	\$2,980,319.00	\$2,993,469.00	\$2,274,463.00	\$46,006.00		\$673,000.00
25	Public Safety	33.00	21.00	2.14%	\$97,111.47	\$4,546,273.53	\$4,643,385.00	\$4,388,522.00	\$254,863.00		
26	Public Works	19.00	3.00	1.69%	\$54,414.66	\$3,221,514.63	\$3,275,929.29	\$1,620,930.00	\$9,824.29		\$1,645,175.00
27	Health and Human Services			14.29%	\$2,370.00	\$16,580.00	\$18,950.00	\$18,950.00			
28	Parks and Recreation			-10.85%	(\$10,825.00)	\$99,725.00	\$88,900.00	\$88,900.00			
29	Education (including Library)	3.00	3.00	2.78%	\$13,066.00	\$470,076.00	\$483,142.00	\$483,142.00			
30	Unclassified			0.00%	\$0.00	\$19,000.00	\$19,000.00	\$19,000.00			
31	Utilities and Bulk Purchases			18.26%	\$491,220.00	\$2,689,500.00	\$3,180,720.00	\$489,500.00			\$2,691,220.00
32	Landfill / Solid Waste Disposal			4.26%	\$25,000.00	\$586,845.00	\$611,845.00	\$611,845.00			
35	Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00			
36	Statutory Expenditures			5.05%	\$79,609.00	\$1,575,086.00	\$1,654,695.00	\$1,365,759.00	\$65,037.00		\$223,899.00
37	Judgements			#DIV/0!	\$0.00		\$0.00				
42	Shared Services		3.00	1.73%	\$7,824.00	\$451,340.00	\$459,164.00	\$449,664.00			\$9,500.00
43	Court and Public Defender	3.00	3.00	2.94%	\$9,590.00	\$325,725.00	\$335,315.00	\$335,315.00			
44	Capital			18.52%	\$25,000.00	\$135,000.00	\$160,000.00	\$110,000.00			\$50,000.00
45	Debt			-5.38%	(\$107,041.00)	\$1,989,971.00	\$1,882,930.00	\$1,367,730.00			\$515,200.00
46	Deferred Charges			157.70%	\$146,659.03	\$93,000.00	\$239,659.03	\$73,000.00			\$166,659.03
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00				
50	Reserve for Uncollected Taxes			2.82%	\$25,631.63	\$909,872.60	\$935,504.23	\$935,504.23			
55	Surplus General Budget			0.00%	\$0.00	\$500,000.00	\$500,000.00				\$500,000.00
Total		71.00	47.00	3.94%	\$881,389.79	\$22,376,727.76	\$23,258,117.55	\$16,071,734.23	\$375,730.29	\$0.00	\$6,810,653.03

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	65	\$9,604,100.00	0.91%
2 Residential	2,961	\$756,283,700.00	71.52%
3A/3B Farm			0.00%
4A Commercial	276	\$233,977,500.00	22.13%
4B Industrial	3	\$25,411,800.00	2.40%
4C Apartments	12	\$32,216,500.00	3.05%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,317	\$1,057,493,600.00	100.00%

Average Ratio (%), Assessed to True Value	99.56%
Equalized Valuation, Taxable Properties	\$1,062,167,135.40

Total # of property tax appeals filed in 2017	County Tax Board	57.00
	State Tax Court	26.00
Number of 2017 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		25.00

Amount paid out by municipality for tax appeals in 2017	\$46,443.36
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	10	\$50,419,700.00	19.91%
15B Other Schools	1	\$9,950,600.00	3.93%
15C Public Property	73	\$109,266,600.00	43.15%
15D Church and Charities	62	\$35,060,400.00	13.84%
15E Cemeteries & Graveyards	2	\$990,000.00	0.39%
15F Other Exempt	24	\$47,565,500.00	18.78%
Total	172	\$253,252,800.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		23.95%	

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	2		\$1,702,200.00	\$46,163.67
I Dwelling Exemption				
J Dwelling Abatement	59		\$662,300.00	\$17,961.58
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>61</b>	<b>0.00</b>	<b>2,364,500.00</b>	<b>64,125.25</b>

### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

[illegible]

**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		7.00	62,850.00	\$52,850.00				\$10,000.00
Supervisory Staff (Department Heads & Managers)	11.00	1.00	1,544,928.00	\$1,036,132.00	\$47,650.00	\$113,594.00	\$238,122.00	\$109,430.00
Police Officers (Including Superior Officers)	28.00		5,271,879.00	\$3,079,028.00	\$540,000.00	\$829,580.00	\$606,128.00	\$217,143.00
Fire Fighters (Including Superior Officers)		5.00	7,625.00		\$7,050.00			\$575.00
All Other Union Employees not listed above	27.00		2,965,237.00	\$1,423,052.00	\$437,409.00	\$223,747.00	\$584,480.00	\$296,549.00
All Other Non-Union Employees not listed above	5.00	34.00	1,287,875.00	\$549,207.00	\$484,055.00	\$41,435.00	\$108,237.00	\$104,941.00
Totals	71.00	47.00	11,140,394.00	\$6,140,269.00	\$1,516,164.00	\$1,208,356.00	\$1,536,967.00	\$738,638.00

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	18.00	\$11,776.02	\$211,968.36	18.00	\$11,765.37	\$211,776.66
Parent & Child	6.00	\$20,858.56	\$125,151.36	7.00	\$20,911.85	\$146,382.95
Employee & Spouse (or Partner)	11.00	\$23,621.50	\$259,836.50	8.00	\$27,312.80	\$218,502.40
Family	36.00	\$32,902.57	\$1,184,492.52	37.00	\$32,916.66	\$1,217,916.42
Employee Cost Sharing Contribution (enter as negative - )			(\$305,295.00)			(\$285,000.00)
Subtotal	71.00		\$1,476,153.74	70.00		\$1,509,578.43
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	17	\$8,733.55	\$148,470.35	19	\$9,433.62	\$179,238.78
Parent & Child	1	\$22,903.20	\$22,903.20	1	\$23,427.48	\$23,427.48
Employee & Spouse (or Partner)	21	\$21,032.39	\$441,680.19	20	\$21,926.42	\$438,528.40
Family	9	\$36,616.40	\$329,547.60	10	\$39,439.68	\$394,396.80
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	48.00		\$942,601.34	50.00		\$1,035,591.46
<b>GRAND TOTAL</b>	<b>119.00</b>		<b>\$2,418,755.08</b>	<b>120.00</b>		<b>\$2,545,169.89</b>

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**  
**ACCUMULATED ABSENCE LIABILITY**

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

[illegible]

### UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year Budget		2019 Budget		2020 Budget		All Additional Future Years' Budgets	
Deductions											
Net Debt											
Local School Debt	\$16,770,000.00	\$16,770,000.00	\$0.00	Utility Fund - Principal							
Regional School Debt	\$477,644.76	\$477,644.76	\$0.00	Utility Fund - Interest							
				Bond Anticipation Notes - Principal	\$1,169,400.00						
Utility Fund Debt				Bond Anticipation Notes - Interest	\$198,330.00						
Water-Sewer	\$5,559,550.00	\$5,559,550.00	\$0.00	Bonds - Principal							
0			\$0.00	Bonds - Interest							
0			\$0.00	Loans & Other Debt - Principal							
0			\$0.00	Loans & Other Debt - Interest							
0			\$0.00								
0			\$0.00	Total	\$1,367,730.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal Purposes				Total Principal	\$1,169,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Authorized	\$343,050.00		\$343,050.00	Total Interest	\$198,330.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Notes Outstanding	\$8,839,000.00	\$2,903.62	\$8,836,096.38	% of Total Current Year Budget	5.88%						
Bonds Outstanding			\$0.00								
Loans and Other Debt			\$0.00								
Total (Current Year)	\$31,989,244.76	\$22,810,098.38	\$9,179,146.38								
Population (2010 census)	12,052										
Per Capita Gross Debt	\$2,654.27										
Per Capita Net Debt	\$761.63										
3 Yr. Average Property Valuation	\$1,022,779,361.67										
Net Debt as % of 3 Year Avg Property Valuation	0.90%										

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]