



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1524\_fbi\_2019.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
Robert		Sabosik	12/31/2022	mayorsabosik@ptboro.com

**Chief Administrative Officer**

Frank		Pannucci, Jr		fpannucci@ptboro.com
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**Chief Financial Officer**

Himanshu	R.	Shah		<a href="mailto:hshah@ptboro.com">hshah@ptboro.com</a>
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**Municipal Clerk**

Antoinette		Jones		ajones@ptboro.com
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**Registered Municipal Accountant**

Robert	W.	Allison		ballison@hfacpas.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph		Furmato, Jr.	12/31/2019	councilmemberfurmato@ptboro.com
Michael		Thulen, Jr.	12/31/2019	councilmemberthulen@ptboro.com
John		Wisniewski	12/31/2020	councilmemberwisniewski@ptboro.com
Pamela		Sndyer	12/31/2020	councilmembersnyder@ptboro.com
Antoinette		DePaola	12/31/2021	councilmemberdepaola@ptboro.com
William		Borowsky	12/31/2021	councilmemberborowsky@ptboro.com





**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	Utility	Utility	Utility	Utility	Utility
08	Surplus	15.93%	\$442,593.00	\$2,778,652.00	\$3,221,245.00	\$2,650,000.00		\$571,245.00					
08	Local Revenue	-1.46%	(\$104,064.58)	\$7,132,064.58	\$7,028,000.00	\$533,000.00		\$6,495,000.00					
09	State Aid (without offsetting appropriation)	-14.61%	(\$210,028.00)	\$1,437,604.00	\$1,227,576.00	\$1,227,576.00							
08	Uniform Construction Code Fees	-14.25%	(\$66,478.00)	\$466,478.00	\$400,000.00	\$400,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-60.28%	(\$75,146.88)	\$124,659.12	\$49,512.24	\$49,512.24							
08	Other Special Items	187.20%	\$468,001.00	\$250,000.00	\$718,001.00	\$718,001.00							
15	Receipts from Delinquent Taxes	-15.86%	(\$75,383.81)	\$475,383.81	\$400,000.00	\$400,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-5.61%	(\$878,778.10)	\$15,673,498.10	\$14,794,720.00	\$14,794,720.00							
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								
	<b>Total</b>	<b>-1.76%</b>	<b>(\$499,285.37)</b>	<b>\$28,338,339.61</b>	<b>\$27,839,054.24</b>	<b>\$20,772,809.24</b>	<b>\$0.00</b>	<b>\$7,066,245.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	13.00	9.00	2.43%	\$56,128.00	2,309,655.00	\$2,365,783.00	1,016,148.00		\$1,349,635.00					
21	Land-Use Administration	1.00	0.00	-14.05%	(\$21,198.00)	150,898.00	\$129,700.00	129,700.00							
22	Uniform Construction Code	4.00	3.00	34.44%	\$191,596.00	556,361.00	\$747,957.00	747,957.00							
23	Insurance	0.00	0.00	-1.05%	(\$31,468.14)	2,998,168.14	\$2,966,700.00	2,266,700.00		\$700,000.00					
25	Public Safety	43.00	20.00	4.03%	\$223,531.00	5,542,426.00	\$5,765,957.00	5,765,957.00							
26	Public Works	25.00	8.00	-0.65%	(\$26,186.00)	4,037,490.00	\$4,011,304.00	2,869,244.00		\$1,142,060.00					
27	Health and Human Services	1.00	1.00	0.40%	\$501.00	125,129.00	\$125,630.00	125,630.00							
28	Parks and Recreation	3.00	3.00	0.85%	\$2,543.00	\$299,924.00	\$302,467.00	\$302,467.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			-78.28%	(\$701,086.08)	\$895,598.32	\$194,512.24	\$194,512.24							
31	Utilities and Bulk Purchases			4.71%	\$136,250.00	\$2,892,100.00	\$3,028,350.00	\$403,000.00		\$2,625,350.00					
32	Landfill / Solid Waste Disposal			-4.31%	(\$28,000.00)	\$650,000.00	\$622,000.00	\$622,000.00							
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00							
36	Statutory Expenditures			4.24%	\$99,061.42	2,334,527.58	\$2,433,589.00	2,161,389.00		272,200.00					
37	Judgements			0.00%	\$0.00	\$100.00	\$100.00	\$100.00							
42	Shared Services			346.00%	\$173,000.00	\$50,000.00	\$223,000.00	\$223,000.00							
43	Court and Public Defender		1.00	111.59%	\$46,025.00	\$41,243.00	\$87,268.00	\$87,268.00							
44	Capital			-18.75%	(\$30,000.00)	160,000.00	\$130,000.00	100,000.00		30,000.00					
45	Debt			9.71%	\$284,921.00	2,932,854.00	\$3,217,775.00	2,415,775.00		802,000.00					
46	Deferred Charges			#DIV/0!	\$145,000.00	\$0.00	\$145,000.00	-		\$145,000.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-9.93%	(\$147,833.00)	\$1,488,795.00	\$1,340,962.00	\$1,340,962.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>90.00</b>	<b>45.00</b>	<b>1.36%</b>	<b>\$372,785.20</b>	<b>\$27,466,269.04</b>	<b>\$27,839,054.24</b>	<b>\$20,772,809.24</b>	<b>\$0.00</b>	<b>\$7,066,245.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<u>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	145	\$24,640,800.00	0.75%	15A Public Schools	4	\$73,974,200.00	42.55%
2 Residential	7,725	\$2,994,489,200.00	91.30%	15B Other Schools	0		0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	58	\$55,318,100.00	31.82%
4A Commercial	312	\$236,950,210.00	7.22%	15D Church and Charities	12	\$20,682,100.00	11.90%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	6	\$1,603,400.00	0.92%
4C Apartments	13	\$23,838,400.00	0.73%	15F Other Exempt	71	\$22,267,500.00	12.81%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>8,195</b>	<b>\$3,279,918,610.00</b>	<b>100.00%</b>	<b>Total</b>	<b>151</b>	<b>\$173,845,300.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				98.00%			
Equalized Valuation, Taxable Properties				\$3,346,855,724.49			
Total # of property tax appeals filed in 2018				County Tax Board			
				45.00			
				State Tax Court			
				6.00			
Number of 2018 County Tax Board decisions appealed to Tax Court				0.00			
Number of pending property tax appeals in State Tax Court				11.00			
Amount paid out by municipality for tax appeals in 2018				\$7,661.16			

Percentage of Exempt vs.  
Non-Exempt Properties                      5.30%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**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	7.00	72,125.50	\$67,000.00	\$0.00	\$0.00	\$0.00	\$5,125.50
Supervisory Staff (Department Heads & Managers)	10.00	0.00	1,415,697.90	\$1,015,961.00	\$0.00	\$131,160.57	\$190,855.32	\$77,721.02
Police Officers (Including Superior Officers)	33.00	0.00	6,203,868.24	\$3,996,283.00	\$161,750.00	\$1,019,451.79	\$720,667.80	\$305,715.65
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	42.00	0.00	4,286,588.34	\$2,647,697.00	\$226,057.00	\$341,817.68	\$868,467.84	\$202,548.82
All Other Non-Union Employees not listed above	5.00	38.00	1,529,822.06	\$976,118.00	\$256,200.00	\$126,016.83	\$96,814.20	\$74,673.03
<b>Totals</b>	<b>90.00</b>	<b>45.00</b>	<b>13,508,102.05</b>	<b>\$8,703,059.00</b>	<b>\$644,007.00</b>	<b>\$1,618,446.87</b>	<b>\$1,876,805.16</b>	<b>\$665,784.01</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	25.00	\$10,141.44	\$253,536.00	25.00	\$9,504.48	\$237,612.00
Parent & Child	7.00	\$18,153.12	\$127,071.84	7.00	\$17,013.00	\$119,091.00
Employee & Spouse (or Partner)	14.00	\$20,282.88	\$283,960.32	14.00	\$19,008.84	\$266,123.76
Family	31.00	\$28,294.56	\$877,131.36	31.00	\$26,517.48	\$822,041.88
Employee Cost Sharing Contribution (enter as negative - )			(\$510,619.55)			(\$484,969.41)
<b>Subtotal</b>	<b>77.00</b>		<b>\$1,031,079.97</b>	<b>77.00</b>		<b>\$959,899.23</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	9	\$10,297.32	\$92,675.88	12	\$16,359.12	\$196,309.44
Parent & Child	1	\$14,416.44	\$14,416.44	2	\$22,903.20	\$45,806.40
Employee & Spouse (or Partner)	4	\$22,448.40	\$89,793.60	7	\$35,664.24	\$249,649.68
Family	11	\$25,537.56	\$280,913.16	9	\$40,571.76	\$365,145.84
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>25.00</b>		<b>\$477,799.08</b>	<b>30.00</b>		<b>\$856,911.36</b>
<b>GRAND TOTAL</b>	<b>102.00</b>		<b>\$1,508,879.05</b>	<b>107.00</b>		<b>\$1,816,810.59</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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

			Current Year	2020	2021	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$16,883,000.00	\$16,883,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Water/Sewer	\$13,955,064.35	\$11,513,240.75	\$2,441,823.60			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized	\$2,550,267.97		\$2,550,267.97			
Notes Outstanding	\$6,200,000.00		\$6,200,000.00			
Bonds Outstanding	\$13,209,000.00		\$13,209,000.00			
Loans and Other Debt	\$161,864.45		\$161,864.45			
<b>Total (Current Year)</b>	<b>\$52,959,196.77</b>	<b>\$28,396,240.75</b>	<b>\$24,562,956.02</b>			
Population (2010 census)	<u>18,392</u>					
Per Capita Gross Debt	<u>\$2,879.47</u>					
Per Capita Net Debt	<u>\$1,335.52</u>					
3 Yr. Average Property Valuation		<u>\$3,406,291,992.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.72%</u>				
Utility Fund - Principal			\$385,000.00	\$400,000.00	\$400,000.00	\$3,185,000.00
Utility Fund - Interest			\$150,000.00	\$133,862.00	\$123,223.00	\$525,560.00
Bond Anticipation Notes - Principal			\$117,000.00			
Bond Anticipation Notes - Interest			\$313,775.00			
Bonds - Principal			\$1,800,000.00	\$1,850,000.00	\$1,950,000.00	\$7,610,000.00
Bonds - Interest			\$400,000.00	\$334,614.00	\$282,126.00	\$518,908.00
Loans & Other Debt - Principal			\$75,732.19	\$80,641.82	\$51,952.65	\$592,394.78
Loans & Other Debt - Interest			\$9,399.46	\$8,739.83	\$8,208.04	\$89,253.40
<b>Total</b>			<b>\$3,250,906.65</b>	<b>\$2,807,857.65</b>	<b>\$2,815,509.69</b>	<b>\$12,521,116.18</b>
Total Principal			\$2,377,732.19	\$2,330,641.82	\$2,401,952.65	\$11,387,394.78
Total Interest			\$873,174.46	\$477,215.83	\$413,557.04	\$1,133,721.40
% of Total Current Year Budget			<u>11.68%</u>			
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 &amp; Poors</u>	<u>Fitch</u>			
Rating	Aa3					
Year of Last Rating	2017					
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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