



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 1524\_fba\_2020.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.	12/31/2022	councilmemberfurmato@ptboro.com
Charlene		Archer	12/31/2022	councilmemberarcher@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 - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 Budget</u>		
	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	0.450	\$14,794,720.00	21.89%	\$1,753.16	Municipal Purpose Tax	ESTIMATED	\$15,171,097.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.002	\$66,459.00	0.10%	\$7.79	Municipal Open Space	ESTIMATED	\$67,788.00
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	1.120	\$38,130,665.00	56.41%	\$4,363.41	Local School District	ESTIMATED	\$38,893,278.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.364	\$12,234,421.78	18.10%	\$1,418.11	County Purposes	ESTIMATED	\$12,479,110.22
County Library	0.040	\$1,347,199.48	1.99%	\$155.84	County Library	ESTIMATED	\$1,374,143.47
County Board of Health	0.014	\$593,739.81	0.88%	\$54.54	County Board of Health	ESTIMATED	\$605,614.61
County Open Space	0.012	\$429,276.97	0.64%	\$46.75	County Open Space	ESTIMATED	\$437,862.51
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2019 Budget)</b>	<b>2.002</b>	<b>\$67,596,482.04</b>	<b>100.00%</b>	<b>\$7,799.60</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$69,028,893.80</b>
Total Taxable Valuation as of October 1, 2019 <span style="float: right; text-align: right;">\$3,258,336,510.00</span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right; text-align: right;">7,210,193.00</span>		
Current Year Average Residential Assessment <span style="float: right; text-align: right;">\$389,590.41</span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right; text-align: right;">21,187,090.00</span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right; text-align: right;">\$53,857,796.80</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right; text-align: right;">\$67,834,693.80</span>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <span style="float: right; text-align: right;">\$1,194,199.86</span>		
	0.450	0.460	2.22%		Total Amount to be Raised by Taxes <span style="float: right; text-align: right;">\$69,028,893.66</span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right; text-align: right;">98.27%</span>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$14,794,720.00	\$15,171,097.00	2.54%	\$376,377.00	<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2019 <span style="float: right; text-align: right;">64,816,635.19</span>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2019 <span style="float: right; text-align: right;">65,321,055.62</span>		
	\$1,753.16	\$1,792.12	2.22%	\$38.96	% of Taxes Collected, CY 2019 <span style="float: right; text-align: right;">99.23%</span>		
<b>Sheet UFB-1</b>					Delinquent Taxes - December 31, 2019 <span style="float: right; text-align: right;">416,092.67</span>		

**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	9.13%	\$294,000.00	\$3,221,245.00	\$3,515,245.00	\$2,944,000.00		\$571,245.00					
08	Local Revenue	1.93%	\$138,650.63	\$7,200,979.37	\$7,339,630.00	\$495,000.00		\$6,844,630.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,227,576.00	\$1,227,576.00	\$1,227,576.00							
08	Uniform Construction Code Fees	-28.49%	(\$179,244.25)	\$629,244.25	\$450,000.00	\$450,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	251.15%	\$141,614.08	\$56,385.92	\$198,000.00	\$198,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-3.17%	(\$19,219.88)	\$605,836.88	\$586,617.00	\$586,617.00							
08	Other Special Items	49.02%	\$298,999.00	\$610,001.00	\$909,000.00	\$909,000.00							
15	Receipts from Delinquent Taxes	-4.38%	(\$18,309.62)	\$418,309.62	\$400,000.00	\$400,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-4.41%	(\$700,210.01)	\$15,871,307.01	\$15,171,097.00	\$15,171,097.00							
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>-0.15%</b>	<b>(\$43,720.05)</b>	<b>\$29,840,885.05</b>	<b>\$29,797,165.00</b>	<b>\$22,381,290.00</b>	<b>\$0.00</b>	<b>\$7,415,875.00</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	2.13%	\$50,434.00	2,366,383.00	\$2,416,817.00	1,055,859.00		\$1,360,958.00					
21	Land-Use Administration	1.00	0.00	0.00%	\$0.00	129,700.00	\$129,700.00	129,700.00							
22	Uniform Construction Code	3.00	4.00	-10.46%	(\$77,571.00)	741,857.00	\$664,286.00	664,286.00							
23	Insurance	0.00	0.00	-9.84%	(\$291,600.00)	2,962,100.00	\$2,670,500.00	1,965,000.00		\$705,500.00					
25	Public Safety	42.00	20.00	1.76%	\$101,513.00	5,755,957.00	\$5,857,470.00	5,857,470.00							
26	Public Works	25.00	8.00	6.01%	\$242,632.00	4,037,490.00	\$4,280,122.00	3,091,280.00		\$1,188,842.00					
27	Health and Human Services	1.00	1.00	2.04%	\$2,554.00	125,129.00	\$127,683.00	127,683.00							
28	Parks and Recreation	3.00	3.00	8.54%	\$25,616.00	\$299,924.00	\$325,540.00	\$325,540.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			-6.59%	(\$58,981.32)	\$895,598.32	\$836,617.00	\$836,617.00							
31	Utilities and Bulk Purchases			6.99%	\$202,225.00	\$2,892,100.00	\$3,094,325.00	\$368,000.00		\$2,726,325.00					
32	Landfill / Solid Waste Disposal			-3.08%	(\$20,000.00)	\$650,000.00	\$630,000.00	\$630,000.00							
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00							
36	Statutory Expenditures			7.19%	\$167,822.42	2,334,527.58	\$2,502,350.00	2,228,350.00		274,000.00					
37	Judgements			0.00%	\$0.00	\$100.00	\$100.00	\$100.00							
42	Shared Services			296.00%	\$148,000.00	\$50,000.00	\$198,000.00	\$198,000.00							
43	Court and Public Defender	2.00	2.00	375.73%	\$154,962.00	\$41,243.00	\$196,205.00	\$196,205.00							
44	Capital			-28.13%	(\$45,000.00)	160,000.00	\$115,000.00	100,000.00		15,000.00					
45	Debt			47.96%	\$1,406,646.00	2,932,854.00	\$4,339,500.00	3,412,000.00		927,500.00					
46	Deferred Charges			#DIV/0!	\$217,750.00	\$0.00	\$217,750.00	-		\$217,750.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-19.79%	(\$294,595.00)	\$1,488,795.00	\$1,194,200.00	\$1,194,200.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>90.00</b>	<b>47.00</b>	<b>6.93%</b>	<b>\$1,932,407.10</b>	<b>\$27,864,757.90</b>	<b>\$29,797,165.00</b>	<b>\$22,381,290.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,415,875.00</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**

<b>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	141	\$24,076,000.00	0.73%
2 Residential	7,723	\$3,008,806,700.00	91.24%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	312	\$240,986,400.00	7.31%
4B Industrial	0		0.00%
4C Apartments	13	\$23,838,400.00	0.72%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
<b>Total</b>	<b>8,189</b>	<b>\$3,297,707,500.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	98.00%
Equalized Valuation, Taxable Properties	\$3,365,007,653.06

  

Total # of property tax appeals filed in 2019	County Tax Board	37.00
	State Tax Court	11.00
Number of 2019 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		11.00

  

Amount paid out by municipality for tax appeals in 2019	\$22,115.92
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<b>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$74,004,100.00	43.56%
15B Other Schools	0		0.00%
15C Public Property	60	\$55,334,200.00	32.57%
15D Church and Charities	11	\$15,258,700.00	8.98%
15E Cemeteries & Graveyards	5	\$1,603,400.00	0.94%
15F Other Exempt	75	\$23,687,600.00	13.94%
<b>Total</b>	<b>155</b>	<b>\$169,888,000.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 5.15%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 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)	11.00	0.00	1,497,537.76	\$1,075,370.00	\$0.00	\$147,218.15	\$192,683.80	\$82,265.81
Police Officers (Including Superior Officers)	33.00	0.00	6,117,021.64	\$3,988,511.00	\$178,956.00	\$1,188,576.28	\$455,857.27	\$305,121.09
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	44.00	0.00	4,199,299.12	\$2,675,543.00	\$202,057.00	\$366,281.84	\$750,738.24	\$204,679.04
All Other Non-Union Employees not listed above	5.00	39.00	1,551,728.69	\$1,051,598.00	\$231,600.00	\$143,963.77	\$44,119.68	\$80,447.25
<b>Totals</b>	<b>93.00</b>	<b>46.00</b>	<b>13,437,712.71</b>	<b>\$8,858,022.00</b>	<b>\$612,613.00</b>	<b>\$1,846,040.03</b>	<b>\$1,443,398.99</b>	<b>\$677,638.68</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	\$12,067.44	\$301,686.00	22.00	\$11,767.02	\$258,874.44
Parent & Child	6.00	\$21,573.84	\$129,443.04	9.00	\$19,462.30	\$175,160.70
Employee & Spouse (or Partner)	14.00	\$23,998.80	\$335,983.20	10.00	\$23,722.32	\$237,223.20
Family	38.00	\$33,704.75	\$1,280,780.50	41.00	\$31,201.41	\$1,279,257.81
Employee Cost Sharing Contribution (enter as negative - )			(\$534,502.01)			(\$484,969.41)
<b>Subtotal</b>	<b>83.00</b>		<b>\$1,513,390.73</b>	<b>82.00</b>		<b>\$1,465,546.74</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	\$4,524.99	\$40,724.91	12	\$8,498.82	\$101,985.84
Parent & Child	3	\$14,601.60	\$43,804.80	2	\$21,411.28	\$42,822.56
Employee & Spouse (or Partner)	7	\$13,241.71	\$92,691.97	7	\$25,278.33	\$176,948.31
Family	10	\$21,711.26	\$217,112.60	9	\$35,180.05	\$316,620.45
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>29.00</b>		<b>\$394,334.28</b>	<b>30.00</b>		<b>\$638,377.16</b>
<b>GRAND TOTAL</b>	<b>112.00</b>		<b>\$1,907,725.01</b>	<b>112.00</b>		<b>\$2,103,923.90</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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**USER FRIENDLY BUDGET SECTION  
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Non-Union		\$48,362.33			
Transport		\$170,960.95	x		
Teamsters- Blue Collar		\$151,305.99	x		
Teamsters- Clerical		\$170,705.59	x		
Teamsters- Dispatch		\$11,696.97	x		
Teamsters- Crossing Guard		\$56,884.52	x		
P.B.A.		\$884,951.39	x		
<b>Totals</b>	0.00	\$1,494,867.74			
<b>Total Funds Reserved as of end of 2019</b>					
<b>Total Funds Appropriated in 2020</b>		\$100,000.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$15,668,000.00	\$15,668,000.00	\$0.00	Utility Fund - Principal	\$525,000.00	\$570,000.00	\$595,000.00	\$6,635,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$346,500.00	\$270,623.00	\$253,186.00	\$1,147,824.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Water/Sewer	\$10,567,633.76	\$0.00	\$10,567,633.76	Bond Anticipation Notes - Interest	\$44,000.00			
0			\$0.00	Bonds - Principal	\$1,945,000.00	\$2,075,000.00	\$2,275,000.00	\$10,510,000.00
0			\$0.00	Bonds - Interest	\$533,000.00	\$478,351.00	\$417,633.00	\$1,257,625.00
0			\$0.00	Loans & Other Debt - Principal	\$75,732.19	\$80,641.82	\$51,952.65	\$592,394.78
0			\$0.00	Loans & Other Debt - Interest	\$9,399.46	\$8,739.83	\$8,208.04	\$89,253.40
0			\$0.00					
0			\$0.00	<b>Total</b>	<b>\$3,478,631.65</b>	<b>\$3,483,355.65</b>	<b>\$3,600,979.69</b>	<b>\$20,232,097.18</b>
<u>Municipal Purposes</u>								
Debt Authorized	\$2,091,056.97		\$2,091,056.97	Total Principal	\$2,545,732.19	\$2,725,641.82	\$2,921,952.65	\$17,737,394.78
Notes Outstanding	\$2,500,000.00		\$2,500,000.00	Total Interest	\$932,899.46	\$757,713.83	\$679,027.04	\$2,494,702.40
Bonds Outstanding	\$16,805,000.00		\$16,805,000.00	% of Total Current Year Budget	11.67%			
Loans and Other Debt	\$98,277.64		\$98,277.64					
<b>Total (Current Year)</b>	<b>\$47,729,968.37</b>	<b>\$15,668,000.00</b>	<b>\$32,061,968.37</b>	<b>Description</b>	<b>Debt Not Listed Above</b>			
Population (2010 census)	18,392			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,595.15			Total Guarantees - Other				
Per Capita Net Debt	\$1,743.26			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$3,406,291,992.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.94%		<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
				Rating	Aa2			
				Year of Last Rating	2019			
				<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)
