



State of New Jersey Local Government Services

Year: Municipal User Friendly Budget

MUNICIPALITY:

Municode:

Filename: 1523_fbi_2022.xlsm

Website:

Phone Number:

Mailing Address:

Municipality:

State:

Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert	W.	Bowen	12/31/2022	rbowen@plumsted.org

Chief Administrative Officer

Jennifer		Witham		municipalclerk@plumsted.org
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Chief Financial Officer

June	d.	Madden		cfo@plumsted.org
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Municipal Clerk

Jennifer		Witham		municipalclerk@plumsted.org
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Registered Municipal Accountant

Brian	K.	Logan		blogan@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Herbert	F.	Marinari	12/31/2022	hmarinari@plumsted.org
Leonard	A.	Grilletto	12/31/2023	lgrilletto@plumsted.org
Thomas		Calabrese	12/31/2024	tcalabrese@plumsted.org
Dominick		Cuozzo	12/31/2024	dcuozzo@plumsted.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget							
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy					
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact								
Municipal Purpose Tax	0.309	\$2,419,388.00	11.57%	\$868.84	Municipal Purpose Tax	ESTIMATED	\$2,471,462.76					
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		\$0.00					
Municipal Open Space	0.020	\$156,593.32	0.75%	\$56.24	Municipal Open Space	ESTIMATED	\$156,540.12					
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		\$0.00					
Fire Districts (avg. rate/total levies)	0.247	\$1,927,855.38	9.22%	\$694.51	Fire Districts (total levies)	ESTIMATED	\$1,966,412.49					
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00					
Local School District	1.646	\$12,882,551.00	61.60%	\$4,628.17	Local School District	ESTIMATED	\$13,140,202.02					
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		\$0.00					
County Purposes	0.377	\$2,948,875.39	14.10%	\$1,060.04	County Purposes	ESTIMATED	\$3,007,852.90					
County Library	0.041	\$321,689.40	1.54%	\$115.28	County Library	ESTIMATED	\$328,123.19					
County Board of Health	0.019	\$147,991.30	0.71%	\$53.42	County Board of Health	ESTIMATED	\$150,951.13					
County Open Space	0.014	\$106,596.06	0.51%	\$39.36	County Open Space	ESTIMATED	\$108,727.98					
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ESTIMATED	-\$0.01					
Total (Calendar Year 2021 Budget)					2.673		\$20,911,539.85	100.00%	\$7,515.86	Total ESTIMATED amount to be raised by taxes	\$21,330,272.58	
Total Taxable Valuation as of October 1, 2021												\$782,700,600.00
(To be used to calculate the current year tax rate)												
Current Year Average Residential Assessment												\$281,177.00
Prior Year to Current Year Comparison												
Comparison - Municipal Purposes Tax Rate												
Prior Year		Current Year		% Change (+/-)								
0.309		0.316		2.27%								
Comparison - Municipal Purposes Tax Levy												
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)						
\$2,419,388.00		\$2,471,462.76		2.15%		\$52,074.76						
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes O												
Prior Year		Current Year		% Change (+/-)		\$ Change (+/-)						
\$868.84		\$888.52		2.27%		\$19.68						
Tax Collections - ACTUAL as of Prior Year												
Total Tax Revenue, Collections CY 2021												20,879,407.61
Total Tax Levy, CY 2021												20,935,159.56
% of Taxes Collected, CY 2021												99.73%
Delinquent Taxes - December 31, 2021												\$97.86
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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	10.60%	\$68,519.46	\$646,480.54	\$715,000.00	\$715,000.00							
08	Local Revenue	-9.85%	(\$29,468.91)	\$299,104.03	\$269,635.12	\$269,635.12							
09	State Aid (without offsetting appropriation)	-0.60%	(\$2,753.00)	\$455,075.00	\$452,322.00	\$452,322.00							
08	Uniform Construction Code Fees	-19.27%	(\$98,985.00)	\$513,738.00	\$414,753.00	\$414,753.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$17,500.00	\$17,500.00	\$17,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	41.57%	\$159,396.16	\$383,452.74	\$542,848.90	\$542,848.90							
08	Other Special Items	1270.58%	\$1,535,838.89	\$120,876.62	\$1,656,715.51	\$1,490,378.22	\$166,337.29						
15	Receipts from Delinquent Taxes	-100.00%	(\$25,095.77)	\$25,095.77	\$0.00	\$0.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.16%	\$28,415.39	\$2,443,047.37	\$2,471,462.76	\$2,471,462.76							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-0.24%	(\$369.64)	\$156,909.76	\$156,540.12		\$156,540.12						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
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	32.31%	\$1,635,497.58	\$5,061,279.83	\$6,696,777.41	\$6,373,900.00	\$322,877.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	11.00	19.88%	\$224,430.16	\$1,128,928.74	\$1,353,358.90	\$810,510.00	\$542,848.90							
21	Land-Use Administration	0.00	0.00	7.09%	\$2,375.00	\$33,500.00	\$35,875.00	\$35,875.00								
22	Uniform Construction Code	1.00	8.00	17.35%	\$61,650.00	\$355,350.00	\$417,000.00	\$417,000.00								
23	Insurance	0.00	0.00	-6.38%	(\$39,225.00)	\$614,807.00	\$575,582.00	\$575,582.00								
25	Public Safety	15.00	1.00	7.87%	\$83,299.00	\$1,057,851.00	\$1,141,150.00	\$1,141,150.00								
26	Public Works	2.00	3.00	11.09%	\$26,450.00	\$238,600.00	\$265,050.00	\$265,050.00								
27	Health and Human Services	0.00	0.00	-31.67%	(\$2,100.00)	\$6,630.00	\$4,530.00	\$4,530.00								
28	Parks and Recreation	0.00	0.00	15.58%	\$40,701.49	\$261,169.89	\$301,871.38	\$15,000.00		\$286,871.38						
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified	0.00	0.00	24.20%	\$8,475.00	\$35,025.00	\$43,500.00	\$43,500.00								
31	Utilities and Bulk Purchases	0.00	0.00	-3.71%	(\$6,500.00)	\$175,000.00	\$168,500.00	\$168,500.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures	0.00	0.00	6.08%	\$28,199.00	\$463,921.00	\$492,120.00	\$492,120.00								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	0.00	4.00	-10.04%	(\$6,150.00)	\$61,270.00	\$55,120.00	\$55,120.00								
44	Capital	0.00	0.00	741.67%	\$445,000.00	\$60,000.00	\$505,000.00	\$500,000.00		\$5,000.00						
45	Debt	0.00	0.00	389.03%	\$1,013,233.06	\$260,448.27	\$1,273,681.33	\$1,242,675.30		\$31,006.03						
46	Deferred Charges	0.00	0.00	-100.00%	(\$2,000.00)	\$2,000.00	\$0.00	\$0.00								
48	Debt - Type I School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	(\$1.03)	\$59,439.83	\$59,438.80	\$59,438.80								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		23.00	27.00	38.97%	\$1,877,836.68	\$4,818,940.73	\$6,696,777.41	\$5,831,051.10	\$542,848.90	\$322,877.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	506	\$15,450,800.00	1.97%	15A Public Schools	3	\$42,474,000.00	17.99%
2 Residential	2,418	\$671,678,400.00	85.81%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	248	\$39,000,800.00	4.98%	15C Public Property	232	\$168,776,400.00	71.49%
4A Commercial	98	\$42,762,800.00	5.46%	15D Church and Charities	20	\$10,740,300.00	4.55%
4B Industrial	9	\$10,905,200.00	1.39%	15E Cemeteries & Graveyards	4	\$319,200.00	0.14%
4C Apartments	8	\$2,963,200.00	0.38%	15F Other Exempt	40	\$13,773,900.00	5.83%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	3,287	\$782,761,200.00	100.00%	Total	299	\$236,083,800.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties				Non-Exempt Properties			
				30.16%			
Total # of property tax appeals filed in 2021							
Number of 2021 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2021							

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 2021 Total Tax Rate
G Commercial/Industrial Exemption	0	\$0.00	\$0.00	\$0.00
I Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
J Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
K New Dwelling/Conversion Exemption	0	\$0.00	\$0.00	\$0.00
L New Dwelling/Conversion Abatement	0	\$0.00	\$0.00	\$0.00
N Multiple Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
O Multiple Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

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	0.00	5.00	5.00	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	3.00	3.00	435,985.37	\$312,787.00	\$0.00	\$49,983.36	\$49,286.81	\$23,928.20
Police Officers (Including Superior Officers)	14.00	0.00	1,575,901.03	\$938,000.00	\$65,000.00	\$311,885.00	\$189,259.03	\$71,757.00
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	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Non-Union Employees not listed above	6.00	12.00	683,737.54	\$495,755.27	\$0.00	\$79,221.69	\$70,835.31	\$37,925.27
Totals	23.00	20.00	2,695,628.94	\$1,746,542.27	\$65,000.00	\$441,090.05	\$309,381.15	\$133,610.47

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

NO

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	4.00	\$13,500.00	\$54,000.00	9.00	\$14,272.20	\$128,449.80
Parent & Child	1.00	\$18,912.00	\$18,912.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	2.00	\$28,284.00	\$56,568.00	1.00	\$29,701.80	\$29,701.80
Family	8.00	\$33,156.00	\$265,248.00	8.00	\$35,067.00	\$280,536.00
Employee Cost Sharing Contribution (enter as negative -)			(\$75,020.92)			(\$73,442.81)
Subtotal	15.00		\$319,707.08	18.00		\$365,244.79
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	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - 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	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	15.00		\$319,707.08	18.00		\$365,244.79

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)?

NO
NO

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Contractual	157.56	\$44,418.27	X		
Non-Contractual	52.00	\$11,541.94		X	
Totals	209.56	\$55,960.21			
Total Funds Reserved as of end of 2021		\$33,263.97			
Total Funds Appropriated in 2022		\$0.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt		Deductions		Net Debt	Current Year Budget	2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt	\$2,955,000.00	\$2,955,000.00	\$0.00	Utility Fund - Principal	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$0.00	\$0.00	\$0.00	\$0.00
				Bond Anticipation Notes - Principal	\$231,500.00			
				Bond Anticipation Notes - Interest	\$7,613.86			
				Bonds - Principal	\$573,242.22	\$583,242.22	\$598,242.22	\$613,242.22
				Bonds - Interest	\$395,835.00	\$383,585.00	\$370,835.00	\$357,335.00
				Loans & Other Debt - Principal	\$34,484.22	\$34,484.22	\$34,484.22	\$34,848.22
				Loans & Other Debt - Interest	\$0.00	\$0.00	\$0.00	\$0.00
				Total	\$1,242,675.30	\$1,001,311.44	\$1,003,561.44	\$1,005,425.44
				Total Principal	\$839,226.44	\$617,726.44	\$632,726.44	\$648,090.44
				Total Interest	\$403,448.86	\$383,585.00	\$370,835.00	\$357,335.00
				% of Total Current Year Budget	18.56%			
				Description	Debt Not Listed Above			
				Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
				Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
				Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
				Total Other	\$0.00	\$0.00	\$0.00	\$0.00
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Private			
				Year of Last Rating	2020			
				Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				

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

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Sheet UFB-11

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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

None		