State of New Jersey
Local Government Services

Year: 2018 **Municipal User Friendly Budget**

MUNICIPALITY: 0609 Maurice River Township - County of Cumberland — Adopted

Municode: 0609 **Filename:** 0609_fba_2018.xlsm

Website: www.mauricerivertwp.org

Phone Number: 856-785-1120

Mailing Address: PO Box 218

Email the UFB if not using Outlook

Municipality: Maurice River Twp **State:** NJ **Zip:** 08327

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Patricia		Gross	12/31/2018	pgross@mauricerivertwp.org

Chief Administrative Officer

Denise		Peterson		dpeterson@mauricerivertwp.org

Chief Financial Officer

Allen		Foster		afoster@mauricerivertwp.org

Municipal Clerk

Denise		Peterson		dpeterson@mauricerivertwp.org

Registered Municipal Accountant

Ray		Colavita		ray@colavita.net

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	Roy	Oliver	12/31/2020	jroyoliver@mauricerivertwp.org
Kenneth		Whildin	12/31/2019	kwhildin@mauricerivertwp.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 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	0.435	$1,299,128.59	15.84%	$753.91
Municipal Library			0.00%	$0.00
Municipal Open Space			0.00%	$0.00
Fire Districts (avg. rate/total levies)	0.176	$527,719.00	6.44%	$305.03
Other Special Districts (total levies)			0.00%	$0.00
Local School District	0.987	$2,947,472.00	35.95%	$1,710.59
Regional School District			0.00%	$0.00
County Purposes	1.085	$3,240,452.28	39.52%	$1,880.44
County Library			0.00%	$0.00
County Board of Health	0.052	$154,824.12	1.89%	$90.12
County Open Space	0.011	$29,915.74	0.36%	$19.06
Other County Levies (total)			0.00%	$0.00
Total (Calendar Year 2017 Budget)	2.746	$8,199,511.73	100.00%	$4,759.16

Total Taxable Valuation as of October 1, 2017 $295,307,895.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment $173,312.44

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.435	0.445	2.30%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$1,299,128.59	$1,314,177.12	1.16%	$15,048.53

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

Prior Year	Current Year	% Change (+/-)	$ Change (+/-)
$753.91	$771.24	2.30%	$17.33

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	$1,314,177.12
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)	ESTIMATED	$545,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	$2,970,000.00
Regional School District		
County Purposes	ESTIMATED	$3,310,000.00
County Library		
County Board of Health	ESTIMATED	$160,000.00
County Open Space	ESTIMATED	$30,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		$8,329,177.12

Revenue Anticipated, Excluding Tax Levy	2,821,170.56
Budget Appropriations, before Reserve for Uncollected Taxes	3,494,001.04
Total Non-Municipal Tax Levy	$7,015,000.00
Amount to be Raised by Taxes - Before RUT	$7,687,830.48
Reserve for Uncollected Taxes (RUT)	$641,346.64
Total Amount to be Raised by Taxes	$8,329,177.12
% of Tax Collections used to Calculate RUT	92.30%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	7,651,268.81
Total Tax Levy, CY 2017	8,212,019.74
% of Taxes Collected, CY 2017	93.17%
Delinquent Taxes - December 31, 2017	$418,207.73

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	2.15%	$20,000.00	$930,000.00	$950,000.00	$950,000.00							
08	Local Revenue	-24.38%	($45,790.60)	$187,790.60	$142,000.00	$142,000.00							
09	State Aid (without offsetting appropriation)	0.00%	$0.00	$1,115,305.00	$1,115,305.00	$1,115,305.00							
08	Uniform Construction Code Fees	-28.23%	($11,803.00)	$41,803.00	$30,000.00	$30,000.00							
	Special Revenue Items w/ Prior Written Consent												
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	-11.61%	($27,143.63)	$233,799.29	$206,655.66	$206,655.66							
08	Other Special Items	76.30%	$3,120.42	$4,089.48	$7,209.90	$7,209.90							
15	Receipts from Delinquent Taxes	-10.55%	($43,634.22)	$413,634.22	$370,000.00	$370,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-5.13%	($71,132.77)	$1,385,309.89	$1,314,177.12	$1,314,177.12							
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								
	Total	-4.09%	($176,383.80)	$4,311,731.48	$4,135,347.68	$4,135,347.68	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions Full-Time	Budgeted 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	6.00	-3.46%	($31,643.63)	$914,799.29	$883,155.66	$629,500.00	$253,655.66							
21	Land-Use Administration		0.85	1.89%	$500.00	$26,500.00	$27,000.00	$27,000.00								
22	Uniform Construction Code	0.95	4.15	0.93%	$1,000.00	$108,000.00	$109,000.00	$109,000.00								
23	Insurance			0.89%	$5,000.00	$562,000.00	$567,000.00	$567,000.00								
25	Public Safety	0.05	3.00	8.21%	$13,000.00	$158,305.00	$171,305.00	$171,305.00								
26	Public Works	5.00	1.00	6.71%	$48,495.00	$722,385.00	$770,880.00	$770,880.00								
27	Health and Human Services	1.00		14.55%	$8,000.00	$55,000.00	$63,000.00	$63,000.00								
28	Parks and Recreation			16.67%	$5,000.00	$30,000.00	$35,000.00	$35,000.00								
29	Education (including Library)			0.00%	$0.00	$500.00	$500.00	$500.00								
30	Unclassified			-60.00%	($9,000.00)	$15,000.00	$6,000.00	$6,000.00								
31	Utilities and Bulk Purchases			-4.76%	($11,000.00)	$231,000.00	$220,000.00	$220,000.00								
32	Landfill / Solid Waste Disposal			-1.54%	($2,000.00)	$130,000.00	$128,000.00	$128,000.00								
35	Contingency			#DIV/0!	$0.00		$0.00									
36	Statutory Expenditures			0.66%	$938.38	$143,222.00	$144,160.38	$144,160.38								
37	Judgements			#DIV/0!	$0.00		$0.00									
42	Shared Services			#DIV/0!	$0.00		$0.00									
43	Court and Public Defender	1.00	5.00	8.05%	$7,000.00	$87,000.00	$94,000.00	$94,000.00								
44	Capital			-25.00%	($25,000.00)	$100,000.00	$75,000.00	$75,000.00								
45	Debt			#DIV/0!	$0.00		$0.00									
46	Deferred Charges			0.00%	$0.00	$200,000.00	$200,000.00	$200,000.00								
48	Debt - Type 1 School District			#DIV/0!	$0.00		$0.00									
50	Reserve for Uncollected Taxes			0.88%	$5,565.05	$635,781.59	$641,346.64	$641,346.64								
55	Surplus General Budget			#DIV/0!	$0.00		$0.00									
	Total	12.00	20.00	0.38%	$15,854.80	$4,119,492.88	$4,135,347.68	$3,881,692.02	$253,655.66	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	**Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance.	**Amount**	**Comment/Explanation**
x				CMPTRA and other State Aid	$1,115,305.00	Township relies heavily on this aid.
		X		Landfill Closure	$1,000,000.00	Additional Debt Service

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	1,977	$11,677,700.00	3.95%
2	Residential	1,367	$236,918,100.00	80.23%
3A/3B	Farm	86	$9,336,400.00	3.16%
4A	Commercial	74	$18,355,900.00	6.22%
4B	Industrial	29	$17,814,400.00	6.03%
4C	Apartments	2	$619,700.00	0.21%
5A/5B	Railroad	2		0.00%
6A/6B	Business Personal Property	1	$585,695.00	0.20%
	Total	3,538	$295,307,895.00	100.00%

Average Ratio (%), Assessed to True Value	101.59%
Equalized Valuation, Taxable Properties	$290,685,987.79

Total # of property tax appeals filed in 2017	County Tax Board	29.00
	State Tax Court	0.00
Number of 2017 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2017	$38,237.37

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	3	$8,749,700.00	5.14%
15B	Other Schools	1	$69,800.00	0.04%
15C	Public Property	682	$148,381,300.00	87.21%
15D	Church and Charities	15	$4,492,200.00	2.64%
15E	Cemeteries & Graveyards	12	$80,600.00	0.05%
15F	Other Exempt	112	$8,372,500.00	4.92%
	Total	825	$170,146,100.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 57.62%

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				
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
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$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		3.00	35,964.00	$33,514.00	$0.00	$350.00	$0.00	$2,100.00
Supervisory Staff (Department Heads & Managers)	2.00		184,000.00	$111,000.00	$500.00	$15,000.00	$46,000.00	$11,500.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	9.00	1.00	653,000.00	$470,000.00	$12,000.00	$54,000.00	$73,000.00	$44,000.00
All Other Non-Union Employees not listed above	1.00	16.00	205,500.00	$153,000.00	$500.00	$7,000.00	$32,000.00	$13,000.00
Totals	12.00	20.00	1,078,464.00	$767,514.00	$13,000.00	$76,350.00	$151,000.00	$70,600.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	4.00	$11,250.00	$45,000.00	5.00	$11,235.96	$56,179.80
Parent & Child	1.00	$20,500.00	$20,500.00	1.00	$20,112.48	$20,112.48
Employee & Spouse (or Partner)	2.00	$22,750.00	$45,500.00	1.00	$22,814.88	$22,814.88
Family	2.00	$32,000.00	$64,000.00	1.00	$31,348.44	$31,348.44
Employee Cost Sharing Contribution (enter as negative -)			($24,500.00)			($20,082.54)
Subtotal	9.00		$150,500.00	8.00		$110,373.06
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
Single Coverage	2	$6,485.04	$12,970.08	2	$7,031.28	$14,062.56
Parent & Child			$0.00			$0.00
Employee & Spouse (or Partner)	6	$14,916.16	$89,496.96	6	$17,134.32	$102,805.92
Family			$0.00			$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	8.00		$102,467.04	8.00		$116,868.48
GRAND TOTAL	17.00		$252,967.04	16.00		$227,241.54

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

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
Michelle Behm	109.64	$18,113.00	x		
Ashley Criss	1.29	$197.44			x
William Eller	18.50	$3,325.56	x		
Veronica English	2.69	$198.10	x		
Lisa Fisher	100.07	$16,482.77	x		
Steven Hagemann	60.88	$15,437.90	x		
Donna Jacoby	23.48	$1,803.73	x		
Louann Karrer	78.00	$13,606.32	x		
Emil Kozak	31.63	$6,658.96	x		
Denise Peterson	14.34	$1,209.90		x	
Asa Whilden	70.69	$15,059.27	x		
Eric Wood	48.00	$6,393.60	x		
Totals	559.21	$98,486.55			
Total Funds Reserved as of end of 2017		$55,111.69			
Total Funds Appropriated in 2018		$3,000.00			

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$730,000.00	$730,000.00	$0.00
Regional School Debt			$0.00
Utility Fund Debt			
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
Municipal Purposes			
Debt Authorized	$1,005,000.00		$1,005,000.00
Notes Outstanding			$0.00
Bonds Outstanding			$0.00
Loans and Other Debt			$0.00
Total (Current Year)	$1,735,000.00	$730,000.00	$1,005,000.00

Population (2010 census)	7,976
Per Capita Gross Debt	$217.53
Per Capita Net Debt	$126.00
3 Yr. Average Property Valuation	$288,597,846.33
Net Debt as % of 3 Year Avg Property Valuation	0.35%

	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Utility Fund - Principal				
Utility Fund - Interest				
Bond Anticipation Notes - Principal				
Bond Anticipation Notes - Interest				
Bonds - Principal				
Bonds - Interest				
Loans & Other Debt - Principal				
Loans & Other Debt - Interest				
Total	$0.00	$0.00	$0.00	$0.00
Total Principal	$0.00	$0.00	$0.00	$0.00
Total Interest	$0.00	$0.00	$0.00	$0.00
% of Total Current Year Budget	0.00%			

Description	Debt Not Listed Above			
Total Guarantees - Governmental				
Total Guarantees - Other				
Total Capital/Equipment Leases				
Total Other				

Bond Rating	Moody's	Standard & Poors	Fitch
Rating			
Year of Last Rating			

Mark "X" if Municipality has no bond rating x

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Cumberland County Improvement Authority	Trash/Recycling	Resolution 154-2017	1/1/2018	12/31/2018	$0.00
Providing	Fairfield	Certified Recycling Coordinator	Resolution 53-2017	1/1/2018	12/31/2018	$250.00
Receiving	Cumberland Development Corp	Economic development consulting services	Resolution 23-2018	1/1/2018	12/31/2018	$7,000.00
Receiving	Maurice River BOE	T-1 Water Treatment Operator	Resolution 16-2017	1/1/2018	12/31/2018	$2,260.56
Providing	Cumberland County Sheriff	Housing of emergency equipment	Resolution 48-2018	1/1/2018	12/31/2018	$0.00

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

Fire District 1 - Leesburg
Fire District 2 - Heislerville
Fire District 3 - Port Elizabeth
Fire District 4 - Cumberland

USER FRIENDLY BUDGET SECTION - Notes

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