



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: Filename:

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
Christopher		Slavicek	12/31/2019	mayor@helmettaboro.com

Chief Administrative Officer

Matthew		Crane		m.crane@helmettaboro.com
---------	--	-------	--	--------------------------

Chief Financial Officer

Denise		Marabello		d.marabello@helmettaboro.com
--------	--	-----------	--	------------------------------

Municipal Clerk

Sandra		Bohinski		s.bohinski@helmettaboro.com
--------	--	----------	--	-----------------------------

Registered Municipal Accountant

Gerard		Stankiewicz		gstank@sklein-cpa.com
--------	--	-------------	--	-----------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Peter		Karczewski	12/31/2018	p.karczewski@helmettaboro.com
Ronald		Dzingleski	12/31/2019	r.dzingleski@helmettaboro.com
Noreen		Carolan-Genthe	12/31/2017	n.genthe@helmettaboro.com
Sewell		Peckham	12/31/2018	s.peckham@helmettaboro.com
Joe		Perez	12/31/2017	j.perez@helmettaboro.com
Joseph		Reid	12/31/2019	j.reid@helmettaboro.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.727	\$1,388,038.17	25.79%	\$1,494.94	Municipal Purpose Tax	ACTUAL	\$1,401,307.72
Municipal Library			0.00%	\$0.00	Municipal Library		
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)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District			0.00%	\$0.00	Local School District		
Regional School District	1.719	\$3,197,617.00	59.42%	\$3,534.81	Regional School District	ESTIMATED	\$3,197,617.00
County Purposes	0.428	\$795,388.14	14.78%	\$880.10	County Purposes	ESTIMATED	\$795,388.14
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	2.874	\$5,381,043.31	100.00%	\$5,909.86	Total ESTIMATED amount to be raised by taxes		\$5,394,312.86
Total Taxable Valuation as of October 1, 2016 <u>\$187,697,473.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>692,356.86</u>		
Current Year Average Residential Assessment <u>\$205,632.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>2,123,632.63</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$3,993,005.14</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$5,424,280.91</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$139,654.79</u>		
0.727		#VALUE!			Total Amount to be Raised by Taxes <u>\$5,563,935.70</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.49%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$1,388,038.17	\$1,401,307.72	0.96%	\$13,269.55		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>5,222,109.53</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>5,381,043.31</u>		
\$1,494.94	#VALUE!	#VALUE!	#VALUE!		% of Taxes Collected, CY 2016 <u>97.05%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$136,176.85</u>		

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
								Water	Sewer				
08	Surplus	1.41%	\$4,412.00	\$313,210.00	\$317,622.00	\$175,000.00		\$61,892.00	\$80,730.00				
08	Local Revenue	-1.43%	(\$14,710.40)	\$1,027,710.40	\$1,013,000.00	\$83,000.00		\$508,000.00	\$422,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$142,271.00	\$142,271.00	\$142,271.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-100.00%	(\$3,584.10)	\$3,584.10	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-83.49%	(\$51,615.34)	\$61,825.41	\$10,210.07	\$10,210.07							
08	Other Special Items	42.60%	\$51,474.03	\$120,826.76	\$172,300.79	\$151,875.79		\$20,425.00					
15	Receipts from Delinquent Taxes	6.86%	\$8,346.27	\$121,653.73	\$130,000.00	\$130,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.96%	\$13,269.55	\$1,388,038.17	\$1,401,307.72	\$1,401,307.72							
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	0.24%	\$7,592.01	\$3,179,119.57	\$3,186,711.58	\$2,093,664.58	\$0.00	\$590,317.00	\$502,730.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Utility		Utility	Utility	Utility	Utility	
	Full-Time	Part-Time								Water	Sewer					
20	General Government		-21.08%	(\$62,260.34)	\$295,335.41	\$233,075.07	\$233,075.07									
21	Land-Use Administration		-6.67%	(\$500.00)	\$7,500.00	\$7,000.00	\$7,000.00									
22	Uniform Construction Code		0.00%	\$0.00	\$5,900.00	\$5,900.00	\$5,900.00									
23	Insurance		-5.45%	(\$13,910.00)	\$255,410.00	\$241,500.00	\$241,500.00									
25	Public Safety		5.25%	\$28,300.00	\$538,850.00	\$567,150.00	\$567,150.00									
26	Public Works		-44.40%	(\$525,865.00)	\$1,184,265.00	\$658,400.00	\$310,500.00			\$167,500.00	\$180,400.00					
27	Health and Human Services		3.13%	\$200.00	\$6,400.00	\$6,600.00	\$6,600.00									
28	Parks and Recreation		75.34%	\$5,500.00	\$7,300.00	\$12,800.00	\$12,800.00									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00										
30	Unclassified		0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00									
31	Utilities and Bulk Purchases		-2.12%	(\$2,300.00)	\$108,300.00	\$106,000.00	\$106,000.00									
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00		\$0.00										
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		-6.16%	(\$13,134.00)	\$213,088.00	\$199,954.00	\$171,319.00			\$14,305.00	\$14,330.00					
37	Judgements		#DIV/0!	\$0.00		\$0.00										
42	Shared Services		580.80%	\$603,043.00	\$103,830.00	\$706,873.00	\$118,873.00			\$300,000.00	\$288,000.00					
43	Court and Public Defender		6.92%	\$2,200.00	\$31,800.00	\$34,000.00	\$34,000.00									
44	Capital		0.00%	\$0.00	\$65,000.00	\$65,000.00	\$30,000.00			\$15,000.00	\$20,000.00					
45	Debt		9.44%	\$13,500.00	\$143,012.00	\$156,512.00	\$78,000.00			\$78,512.00						
46	Deferred Charges		-35.26%	(\$11,281.72)	\$32,000.00	\$20,718.28	\$5,718.28			\$15,000.00						
48	Debt - Type I School District		#DIV/0!	\$0.00		\$0.00										
50	Reserve for Uncollected Taxes		3.33%	\$5,295.45	\$158,933.78	\$164,229.23	\$164,229.23									
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00										
	Total	0.00	0.00	0.91%	\$28,787.39	\$3,157,924.19	\$3,186,711.58	\$2,093,664.58	\$0.00	\$0.00	\$590,317.00	\$502,730.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<div style="display: flex; justify-content: space-between;"> <div style="width: 20%; transform: rotate(-45deg); font-size: small;"> <i>Revenues at Risk</i> </div> <div style="width: 20%; transform: rotate(-45deg); font-size: small;"> <i>Non-recurring appropriation reductions</i> </div> <div style="width: 20%; transform: rotate(-45deg); font-size: small;"> <i>Future Year Appropriation Increases</i> </div> <div style="width: 20%; transform: rotate(-45deg); font-size: small;"> <i>Structural Imbalance Offsets</i> </div> </div>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<input checked="" type="checkbox"/>			Municipal Court	\$24,200.00	May do a shared service	
	<input checked="" type="checkbox"/>		Pension	\$5,000.00	Estimate for PPRS	
	<input checked="" type="checkbox"/>		Dispatch	\$5,000.00	Estimate - Contract renewal 1/1/18	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	37	\$1,907,300.00	1.02%
2 Residential	869	\$178,694,600.00	95.20%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	11	\$4,361,100.00	2.32%
4B Industrial	0	\$0.00	0.00%
4C Apartments	2	\$2,537,400.00	1.35%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$197,073.00	0.10%
Total	920	\$187,697,473.00	100.00%

Average Ratio (%), Assessed to True Value	89.99%
Equalized Valuation, Taxable Properties	\$208,575,922.88

Total # of property tax appeals filed in 2016	County Tax Board	
	State Tax Court	
Number of 2016 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 2016		

Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	0	\$0.00	0.00%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	75	\$5,577,000.00	26.41%
15D Church and Charities	2	\$2,604,700.00	12.33%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	2	\$12,935,100.00	61.26%
Total	79	\$21,116,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 11.25%

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 2016 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					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - 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 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Camelot at Helmetta	Comm./Indust.		\$12,660,000.00	\$84,923.83															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
		0.00	12,660,000.00	84,923.83			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Total Long Term Exemptions - GRAND TOTAL				
																	\$0.00	\$12,660,000.00	\$84,923.83

**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	4,000.00		\$4,000.00			
Supervisory Staff (Department Heads & Managers)	3.00	4.00	378,634.89	\$291,382.25		\$31,532.90	\$55,719.74	
Police Officers (Including Superior Officers)	7.00		629,195.42	\$419,093.75	\$47,000.00	\$74,542.00	\$88,559.67	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	2.00		97,034.39	\$69,264.00	\$6,000.00	\$9,009.40	\$12,760.99	
All Other Non-Union Employees not listed above	1.00	5.00	86,259.36	\$71,000.00		\$4,504.70	\$10,754.66	
Totals	13.00	16.00	1,195,124.06	\$850,740.00	\$57,000.00	\$119,589.00	\$167,795.06	\$0.00

Is the Local Government required to comply with NJSA 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	6.00	\$10,686.84	\$64,121.04	5.00	\$10,697.52	\$53,487.60
Parent & Child	1.00	\$19,129.32	\$19,129.32	0.00		\$0.00
Employee & Spouse (or Partner)	3.00	\$21,373.80	\$64,121.40	4.00	\$21,395.04	\$85,580.16
Family	2.00	\$29,816.16	\$59,632.32	3.00	\$29,846.04	\$89,538.12
Employee Cost Sharing Contribution (enter as negative -)			(\$28,590.98)			(\$35,120.40)
Subtotal	12.00		\$178,413.10	12.00		\$193,485.48
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	\$8,015.13	\$16,030.26	2	\$7,909.80	\$15,819.60
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00	1	\$14,811.00	\$14,811.00
Family	1	\$38,741.28	\$38,741.28	1	\$35,666.40	\$35,666.40
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$54,771.54	4.00		\$66,297.00
GRAND TOTAL	15.00		\$233,184.64	16.00		\$259,782.48

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)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Boro Employees		\$14,435.78	X	X	
Totals	0.00	\$14,435.78			
Total Funds Reserved as of end of 2016		\$11,435.78			
Total Funds Appropriated in 2017		\$3,000.00			

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

			Current Year	2018	2019	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$78,512.00	\$78,512.00	\$78,512.00	\$1,727,264.00
Regional School Debt	\$1,707,126.64	\$0.00	Utility Fund - Interest				
Utility Fund Debt			Bond Anticipation Notes - Principal	\$50,000.00			
0	\$1,187,337.28	\$0.00	Bond Anticipation Notes - Interest	\$28,000.00			
0		\$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	Total	\$156,512.00	\$78,512.00	\$78,512.00	\$1,727,264.00
0		\$0.00	Total Principal	\$128,512.00	\$78,512.00	\$78,512.00	\$1,727,264.00
Municipal Purposes			Total Interest	\$28,000.00	\$0.00	\$0.00	\$0.00
Debt Authorized		\$0.00	% of Total Current Year Budget	4.91%			
Notes Outstanding	\$1,400,000.00	\$1,400,000.00	Description	Debt Not Listed Above			
Bonds Outstanding		\$0.00	Total Guarantees - Governmental				
Loans and Other Debt		\$0.00	Total Guarantees - Other				
Total (Current Year)	\$4,294,463.92	\$1,400,000.00	Total Capital/Equipment Leases				
			Total Other				
Population (2010 census)	<u>2,076</u>		Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	<u>\$2,068.62</u>		Rating				
Per Capita Net Debt	<u>\$674.37</u>		Year of Last Rating				
3 Yr. Average Property Valuation		<u>\$202,087,344.00</u>	Mark "X" if Municipality has no bond rating	X			
Net Debt as % of 3 Year Avg Property Valuation		<u>0.69%</u>					

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	Spotswood	Dispatch		1/1/2017	12/31/2017	\$35,000.00
Receiving	Spotswood	Garbage		1/1/2017	12/31/2017	\$48,888.00
Receiving	Middlesex County	Health Officer		1/1/2017	12/31/2017	\$17,985.00
Receiving	Middlesex County	Recycling		1/1/2017	12/31/2017	\$17,000.00
Receiving	East Brunswick	Water		1/1/2017	12/31/2017	\$300,000.00
Receiving	Monroe	Sewer		1/1/2017	12/31/2017	\$288,000.00

