



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 1342\_fbi\_2017.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
JOHN	E	EKDAHL	12/31/2019	MAYOR@RUMSONNJ.GOV

**Chief Administrative Officer**

THOMAS	S	ROGERS		TROGERS@RUMSONNJ.GOV
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**Chief Financial Officer**

HELEN	L	GRAVES		HGRAVES@RUMSONNJ.GOV
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**Municipal Clerk**

THOMAS	S	ROGERS		TROGERS@RUMSONNJ.GOV
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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
GARY		CASAZZA	12/31/2017	GCASAZZA@RUMSONNJ.GOV
BENJAMIN	W	DAY, JR	12/31/2017	BDAY@RUMSONNJ.GOV
JOHN	J	CONKLIN	12/31/2018	MRUBIN@RUMSONNJ.GOV
MARK	E	RUBIN	12/31/2018	JCONKLIN@RUMSONNJ.GOV
LAURA	R	ATWELL	12/31/2019	LATWELL@RUMSONNJ.GOV
JOSEPH	K	HEMPHILL	12/31/2019	JHEMPHILL@RUMSONNJ.GOV



## 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	0.327	\$11,277,086.38	22.83%	\$4,348.77	Municipal Purpose Tax	ACTUAL	\$11,530,223.79
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.448	\$15,467,271.00	31.31%	\$5,957.95	Local School District	ACTUAL	\$16,059,502.00
Regional School District	0.368	\$12,681,878.00	25.67%	\$4,894.03	Regional School District	ACTUAL	\$12,989,474.00
County Purposes	0.257	\$8,860,090.75	17.93%	\$3,417.84	County Purposes	ESTIMATED	\$9,081,593.01
County Library	0.018	\$608,172.74	1.23%	\$239.38	County Library	ESTIMATED	\$623,377.06
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.015	\$508,862.84	1.03%	\$199.49	County Open Space	ESTIMATED	\$521,584.41
Other County Levies (total)	0.000		0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2016 Budget)</b>	<b>1.433</b>	<b>\$49,403,361.71</b>	<b>100.00%</b>	<b>\$19,057.47</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$50,805,754.27</b>
Total Taxable Valuation as of 5/26/2017 <span style="float: right;"><u>\$3,441,172,574.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;">6,827,986.18</span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$1,329,900.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;">17,342,094.88</span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;">\$39,275,530.48</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;">\$49,789,639.18</span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;">\$1,016,115.09</span>		
0.327		-100.00%			Total Amount to be Raised by Taxes <span style="float: right;">\$50,805,754.27</span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>98.00%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$11,277,086.38	\$11,530,223.79	2.24%	\$253,137.41				
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b>Tax Collections - ACTUAL as of Prior Year</b>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2016 <span style="float: right;">49,356,380.48</span>		
\$4,348.77	\$0.00	-100.00%	(\$4,348.77)		Total Tax Levy, CY 2016 <span style="float: right;">49,875,004.23</span>		
					% of Taxes Collected, CY 2016 <span style="float: right;">98.96%</span>		
					Delinquent Taxes - December 31, 2016 <span style="float: right;"><u>\$431,561.66</u></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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	4.20%	\$100,000.00	\$2,380,000.00	\$2,480,000.00	\$2,480,000.00							
08	Local Revenue	-8.00%	(\$160,097.97)	\$2,001,091.08	\$1,840,993.11	\$1,840,993.11							
09	State Aid (without offsetting appropriation)	63.38%	\$418,730.00	\$660,673.00	\$1,079,403.00	\$1,079,403.00							
08	Uniform Construction Code Fees	-26.78%	(\$109,713.00)	\$409,713.00	\$300,000.00	\$300,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-13.80%	(\$71,534.60)	\$518,447.60	\$446,913.00	\$446,913.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-73.44%	(\$99,444.81)	\$135,408.38	\$35,963.57	\$35,963.57							
08	Other Special Items	37.25%	\$66,416.99	\$178,296.51	\$244,713.50	\$244,713.50							
15	Receipts from Delinquent Taxes	-1.61%	(\$6,549.74)	\$406,549.74	\$400,000.00	\$400,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-4.90%	(\$594,671.54)	\$12,124,895.33	\$11,530,223.79	\$11,530,223.79							
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>-2.43%</b>	<b>(\$456,864.67)</b>	<b>\$18,815,074.64</b>	<b>\$18,358,209.97</b>	<b>\$18,358,209.97</b>	<b>\$0.00</b>	<b>\$0.00</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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	7.83	1.00	-5.38%	(\$85,814.00)	\$1,594,602.00	\$1,508,788.00	\$1,508,788.00							
21	Land-Use Administration	0.90	2.00	1.32%	\$1,171.00	\$89,018.00	\$90,189.00	\$90,189.00							
22	Uniform Construction Code	1.46	1.86	10.18%	\$25,720.72	\$252,545.94	\$278,266.66	\$278,266.66							
23	Insurance			-3.21%	(\$70,467.00)	\$2,193,500.00	\$2,123,033.00	\$2,123,033.00							
25	Public Safety	22.10	27.00	5.46%	\$143,423.02	\$2,624,579.11	\$2,768,002.13	\$2,766,138.75	\$1,863.38						
26	Public Works	17.83	1.00	3.29%	\$72,287.80	\$2,194,520.35	\$2,266,808.15	\$2,233,094.00	\$33,714.15						
27	Health and Human Services	0.24		-0.33%	(\$226.00)	\$68,902.00	\$68,676.00	\$68,676.00							
28	Parks and Recreation	1.00		7.55%	\$7,674.00	\$101,702.00	\$109,376.00	\$109,376.00							
29	Education (including Library)			0.00%	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00							
30	Unclassified			-35.77%	(\$5,570.00)	\$15,570.00	\$10,000.00	\$5,000.00	\$5,000.00						
31	Utilities and Bulk Purchases			60.18%	\$798,517.00	\$1,326,776.00	\$2,125,293.00	\$2,125,293.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00							
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
36	Statutory Expenditures			5.64%	\$58,013.90	\$1,028,080.00	\$1,086,093.90	\$1,086,093.90							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services	3.14	4.14	-10.41%	(\$43,018.74)	\$413,186.74	\$370,168.00	\$370,168.00							
43	Court and Public Defender	0.50	5.00	-1.26%	(\$1,003.88)	\$79,958.92	\$78,955.04	\$78,569.00	\$386.04						
44	Capital			22.26%	\$422,177.00	\$1,896,553.00	\$2,318,730.00	\$2,318,730.00							
45	Debt			-29.11%	(\$640,539.00)	\$2,200,255.00	\$1,559,716.00	\$1,559,716.00							
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			2.84%	\$28,047.86	\$988,067.23	\$1,016,115.09	\$1,016,115.09							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>55.00</b>	<b>42.00</b>	<b>4.03%</b>	<b>\$710,393.68</b>	<b>\$17,647,816.29</b>	<b>\$18,358,209.97</b>	<b>\$18,317,246.40</b>	<b>\$40,963.57</b>	<b>\$0.00</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  
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	7.00		1,120,337.62	\$875,639.00	\$0.00	\$115,000.00	\$73,257.68	\$56,440.94
Police Officers (Including Superior Officers)	17.00		2,814,994.09	\$1,921,044.07	\$130,001.18	\$462,261.00	\$271,947.68	\$29,740.16
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	31.00	42.00	3,362,668.26	\$2,294,699.00	\$164,553.50	\$223,833.00	\$491,449.94	\$188,132.82
All Other Non-Union Employees not listed above			0.00					
<b>Totals</b>	<b>55.00</b>	<b>42.00</b>	<b>7,297,999.97</b>	<b>\$5,091,382.07</b>	<b>\$294,554.68</b>	<b>\$801,094.00</b>	<b>\$836,655.30</b>	<b>\$274,313.92</b>

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**

	<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	10.00	\$11,222.88	\$112,228.80	11.00	\$10,297.98	\$113,277.78
Parent & Child	12.00	\$20,089.08	\$241,068.96	12.00	\$19,550.65	\$234,607.80
Employee & Spouse (or Partner)	4.00	\$22,445.88	\$89,783.52	5.00	\$22,425.31	\$112,126.55
Family	20.00	\$31,312.08	\$626,241.60	29.00	\$28,404.98	\$823,744.42
Employee Cost Sharing Contribution (enter as negative - )			(\$275,690.00)			(\$234,500.26)
<b>Subtotal</b>	<b>46.00</b>		<b>\$793,632.88</b>	<b>57.00</b>		<b>\$1,049,256.29</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00	0	\$0.00	\$0.00
Parent & Child			\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)			\$0.00	0	\$0.00	\$0.00
Family			\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative - )						\$0.00
<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	13	\$7,539.45	\$98,012.85	15	\$6,750.84	\$101,262.60
Parent & Child	1	\$10,724.40	\$10,724.40	1	\$9,798.96	\$9,798.96
Employee & Spouse (or Partner)	20	\$18,818.15	\$376,363.00	19	\$18,172.80	\$345,283.20
Family	4	\$35,370.93	\$141,483.72	3	\$31,974.80	\$95,924.40
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>38.00</b>		<b>\$626,583.97</b>	<b>38.00</b>		<b>\$552,269.16</b>
<b>GRAND TOTAL</b>	<b>84.00</b>		<b>\$1,420,216.85</b>	<b>95.00</b>		<b>\$1,601,525.45</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>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross		Net	Current Year	2018	2019	All Additional Future
	Debt	Deductions					
Local School Debt	\$5,047,000.00	\$5,047,000.00	\$0.00				
Regional School Debt	\$1,545,094.24	\$1,545,094.24	\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$1,187,597.83		\$1,187,597.83				
Notes Outstanding	\$2,994,318.00	\$189,703.01	\$2,804,614.99				
Bonds Outstanding	\$9,115,000.00		\$9,115,000.00				
Loans and Other Debt	\$439,310.79		\$439,310.79				
<b>Total (Current Year)</b>	<b>\$20,328,320.86</b>	<b>\$6,781,797.25</b>	<b>\$13,546,523.61</b>				
Population (2010 census)	7,122						
Per Capita Gross Debt	\$2,854.30						
Per Capita Net Debt	\$1,902.07						
3 Yr. Average Property Valuation		\$3,367,399,188.33					
Net Debt as % of 3 Year Avg Property Valuation		0.40%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$373,765.00						
Bond Anticipation Notes - Interest	\$29,945.00						
Bonds - Principal	\$825,000.00	\$845,000.00	\$920,000.00	\$6,525,000.00			
Bonds - Interest	\$280,000.00	\$251,000.00	\$226,000.00	\$1,316,000.00			
Loans & Other Debt - Principal	\$42,430.40	\$43,283.26	\$44,153.25	\$309,443.88			
Loans & Other Debt - Interest	\$8,575.60	\$7,722.74	\$6,852.75	\$22,095.12			
<b>Total</b>	<b>\$1,559,716.00</b>	<b>\$1,147,006.00</b>	<b>\$1,197,006.00</b>	<b>\$8,172,539.00</b>			
Total Principal	\$1,241,195.40	\$888,283.26	\$964,153.25	\$6,834,443.88			
Total Interest	\$318,520.60	\$258,722.74	\$232,852.75	\$1,338,095.12			
% of Total Current Year Budget	8.50%						
<b>Description</b>	<b>Debt Not Listed Above</b>						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>				
Rating	Aaa						
Year of Last Rating	2013						
<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)

UFB - 1 TAX IMPACT - Rumson is participating in the Monmouth County Assessment Demonstration Program. Taxable Valuation is based on May Certification after County Appeals have been heard.

UFB - 5 TAX ASSESSMENTS - See notes for UFB 1

UFB - 8 HEALTH BENEFITS - Prescription Drug Coverage is based on the plan chosen by employee. We do not provide separate Rx Coverage.

UFB - 11 SHARED SERVICES

Fair Haven Brush Disposal is paid based on a cost per cubic yard. \$ To be paid is based on 2016.

Fair Haven Street Sweeping & Catch Basin Cleaning is billed per cleaning. Both are estimated at 10 cleanings per year

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