



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
Jonathan		Hornik	12/31/2023	jhornik@marlboro-nj.gov

Chief Administrative Officer

Jonathan		Capp		jcapp@marlboro-nj.gov
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Chief Financial Officer

Lori		Russo		lrusso@marlboro-nj.gov
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Municipal Clerk

Susan	A.	Branagan		sbranagan@marlboro-nj.gov
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Registered Municipal Accountant

John		Swisher		jswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jeff		Cantor	12/31/2021	jcantor@marlboro-nj.gov
Randi		Marder	12/31/2023	rmarder@marlboro-nj.gov
Carol		Mazzola	12/31/2021	cmazzola@marlboro-nj.gov
Scott		Metzger	12/31/2021	smetzger@marlboro-nj.gov
Michael		Scalea	12/31/2023	mscalea@marlboro-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.393	\$28,485,442.86	17.38%	\$1,944.50	Municipal Purpose Tax	ACTUAL	\$29,174,780.71
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$724,530.23	0.44%	\$49.48	Municipal Open Space	ESTIMATED	\$753,511.20
Municipal Arts and Culture			#DIV/0!	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)	ESTIMATED	\$3,302,569.92
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.072	\$77,647,155.00	47.37%	\$5,304.07	Local School District	ESTIMATED	\$80,753,041.20
Regional School District	0.466	\$33,740,954.00	20.58%	\$2,305.69	Regional School District	ESTIMATED	\$35,090,592.16
County Purposes	0.266	\$19,269,531.13	11.76%	\$1,316.12	County Purposes	ESTIMATED	\$20,040,312.24
County Library	0.019	\$1,402,495.76	0.86%	\$94.01	County Library	ESTIMATED	\$1,444,570.88
County Board of Health	0.006	\$397,409.73	0.24%	\$29.69	County Board of Health	ESTIMATED	\$413,306.40
County Open Space	0.031	\$2,250,183.59	1.37%	\$153.38	County Open Space	ESTIMATED	\$2,340,191.36
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.263	\$163,917,702.30	#DIV/0!	\$11,196.94	Total ESTIMATED amount to be raised by taxes		\$173,312,876.07
Total Taxable Valuation as of October 1, 2020 <u>\$7,286,827,250.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$494,783.00</u>					Revenue Anticipated, Excluding Tax Levy <u>11,407,154.58</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>37,930,248.29</u> Total Non-Municipal Tax Levy <u>\$144,138,095.36</u> Amount to be Raised by Taxes - Before RUT <u>\$170,661,189.07</u> Reserve for Uncollected Taxes (RUT) <u>\$2,651,687.00</u> Total Amount to be Raised by Taxes <u>\$173,312,876.07</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>98.47%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2020		<u>166,871,094.90</u>
	0.393	0.400	1.78%		Total Tax Levy, CY 2020		<u>168,061,414.03</u>
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2020		<u>99.29%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2020		<u>\$1,017,595.04</u>
	\$28,485,442.86	\$29,174,780.71	2.42%	\$689,337.85			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$1,944.50	\$1,979.13	1.78%	\$34.63			

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	Water Utility	Recreation Utility
08	Surplus	2.72%	\$201,016.36	\$7,399,156.86	\$7,600,173.22	\$5,600,000.00			\$1,999,297.54	\$875.68
08	Local Revenue	-7.07%	(\$911,838.67)	\$12,898,268.67	\$11,986,430.00	\$1,671,230.00			\$9,005,000.00	\$1,310,200.00
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$2,268,949.01	\$2,268,949.00	\$2,268,949.00				
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00					
<i>Special Revenue Items w/ Prior Written Consent</i>										
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00					
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$276,972.27		\$276,972.27		\$276,972.27			
10	Public and Private Revenue	-89.72%	(\$139,056.12)	\$154,986.30	\$15,930.18	\$15,930.18				
08	Other Special Items	1.59%	\$17,225.00	\$1,083,820.40	\$1,101,045.40	\$1,101,045.40				
15	Receipts from Delinquent Taxes	-31.83%	(\$350,176.65)	\$1,100,176.65	\$750,000.00	\$750,000.00				
<i>Amount to be raised by taxation</i>										
07	Local Tax for Municipal Purposes	-3.85%	(\$1,167,503.09)	\$30,342,283.80	\$29,174,780.71	\$29,174,780.71				
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00					
54	Open Space Levy Tax	#DIV/0!	\$728,682.73		\$728,682.73		\$728,682.73			
56	Arts and Cultural 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	-2.43%	(\$1,344,678.18)	\$55,247,641.69	\$53,902,963.51	\$40,581,935.29	\$1,005,655.00	\$0.00	\$11,004,297.54	\$1,311,075.68

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	Water Utility	Recreation & Swim Utility	
20	General Government	19.00	7.00	3.07%	\$73,525.38	\$2,394,594.03	\$2,468,119.41	\$2,468,119.41					
21	Land-Use Administration	11.00	1.00	-5.08%	(\$21,711.16)	\$427,449.55	\$405,738.39	\$405,738.39					
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00						
23	Insurance			-0.13%	(\$5,420.16)	\$4,208,242.87	\$4,202,822.71	\$4,202,822.71					
25	Public Safety	94.00	5.00	2.04%	\$235,691.41	\$11,540,530.01	\$11,776,221.42	\$11,771,363.24	\$4,858.18				
26	Public Works	51.00		-2.92%	(\$415,817.57)	\$14,246,565.49	\$13,830,747.92	\$5,343,905.16			\$8,486,842.76		
27	Health and Human Services	1.00		46.50%	\$52,391.02	\$112,678.24	\$165,069.26	\$153,997.26	\$11,072.00				
28	Parks and Recreation	8.00		-37.24%	(\$1,441,960.25)	\$3,871,878.04	\$2,429,917.79	\$1,122,447.39	\$101,000.00			\$1,206,470.40	
29	Education (including Library)			0.00%	\$0.00	\$13,000.00	\$13,000.00	\$13,000.00					
30	Unclassified			-7.69%	(\$1,000.00)	\$13,000.00	\$12,000.00	\$12,000.00					
31	Utilities and Bulk Purchases			-2.72%	(\$44,039.95)	\$1,620,629.61	\$1,576,589.66	\$1,576,589.66					
32	Landfill / Solid Waste Disposal			15.77%	\$29,120.30	\$184,690.00	\$213,810.30	\$213,810.30					
35	Contingency			0.00%	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00					
36	Statutory Expenditures			6.06%	\$298,371.80	\$4,923,899.53	\$5,222,271.33	\$5,143,714.27			\$78,553.78	\$3.28	
37	Judgements			#DIV/0!	\$0.00		\$0.00						
42	Shared Services			#DIV/0!	\$0.00		\$0.00						
43	Court and Public Defender	6.00	1.00	-2.51%	(\$12,223.06)	\$487,812.97	\$475,589.91	\$475,589.91					
44	Capital			15.62%	\$50,000.00	\$320,001.00	\$370,001.00	\$350,000.00			\$20,000.00	\$1.00	
45	Debt			2.47%	\$186,446.84	\$7,554,706.16	\$7,741,153.00	\$4,312,996.00	\$904,655.00		\$2,418,901.00	\$104,601.00	
46	Deferred Charges			84.46%	\$158,301.07	\$187,423.34	\$345,724.41	\$345,724.41					
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00						
50	Reserve for Uncollected Taxes			1.94%	\$50,396.63	\$2,601,290.37	\$2,651,687.00	\$2,651,687.00					
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00						
	Total	190.00	14.00	-1.48%	(\$807,927.70)	\$54,710,891.21	\$53,902,963.51	\$40,566,005.11	\$15,930.18	\$1,005,655.00	\$0.00	\$11,004,297.54	\$1,311,075.68

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	384	\$53,349,150.00	0.73%	15A Public Schools		\$96,327,400.00	26.92%
2 Residential	13,272	\$6,570,725,700.00	90.17%	15B Other Schools		\$7,414,900.00	2.07%
3A/3B Farm	208	\$32,886,800.00	0.45%	15C Public Property		\$130,673,800.00	36.52%
4A Commercial	278	\$498,331,800.00	6.84%	15D Church and Charities		\$52,053,900.00	14.55%
4B Industrial	28	\$80,779,900.00	1.11%	15E Cemeteries & Graveyards		\$14,100,700.00	3.94%
4C Apartments	3	\$50,753,900.00	0.70%	15F Other Exempt		\$57,244,500.00	16.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	14,173	\$7,286,827,250.00	100.00%	Total	0	\$357,815,200.00	100.00%

Average Ratio (%), Assessed to True Value	88.11%
Equalized Valuation, Taxable Properties	\$8,270,147,826.58

Total # of property tax appeals filed in 2020	County Tax Board	67.00
	State Tax Court	57.00
Number of 2020 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		81.00

Amount paid out by municipality for tax appeals in 2020	\$39,253.25
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Percentage of Exempt vs. Non-Exempt Properties	4.91%
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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 2020 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
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	6.00	125,175.61	\$22,800.00	\$0.00	\$543.96	\$100,087.45	\$1,744.20
Supervisory Staff (Department Heads & Managers)	43.00	5.00	5,279,726.70	\$3,805,113.56		\$574,952.66	\$604,665.94	\$294,994.55
Police Officers (Including Superior Officers)	71.00	0.00	11,379,111.76	\$7,134,843.85	\$593,700.00	\$2,309,548.95	\$743,211.28	\$597,807.68
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					\$0.00
All Other Union Employees not listed above	86.00	5.00	8,150,730.35	\$4,990,426.15	\$694,137.40	\$754,053.39	\$1,269,232.15	\$442,881.27
All Other Non-Union Employees not listed above	0.00	0.00	1,747,313.44		\$1,623,143.01			\$124,170.44
Totals	200.00	16.00	26,682,057.88	\$15,953,183.55	\$2,910,980.40	\$3,639,098.96	\$2,717,196.82	\$1,461,598.14

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	56.00	\$10,327.84	\$578,359.00	64.00	\$10,217.75	\$653,936.00
Parent & Child	11.00	\$19,093.18	\$210,025.00	13.00	\$18,812.92	\$244,568.00
Employee & Spouse (or Partner)	25.00	\$21,435.72	\$535,893.00	27.00	\$20,237.74	\$546,419.00
Family	56.00	\$29,784.41	\$1,667,927.00	58.00	\$29,232.96	\$1,695,511.80
Employee Cost Sharing Contribution (enter as negative -)			(\$704,367.00)			(\$753,414.00)
Subtotal	148.00		\$2,287,837.00	162.00		\$2,387,020.80
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	3	\$29,943.00	\$89,829.00	3	\$29,399.40	\$88,198.20
Employee Cost Sharing Contribution (enter as negative -)			(\$2,427.00)			(\$2,763.00)
Subtotal	3.00		\$87,402.00	3.00		\$85,435.20
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	3	\$4,276.33	\$12,829.00	3	\$3,925.00	\$11,775.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	12	\$4,000.00	\$48,000.00	11	\$4,000.00	\$44,000.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	15.00		\$60,829.00	14.00		\$55,775.00
GRAND TOTAL	166.00		\$2,436,068.00	179.00		\$2,528,231.00

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
YES

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

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$14,716,000.00	\$14,716,000.00	\$0.00			
Regional School Debt	\$0.00	\$0.00	\$0.00			
Utility Fund Debt						
Arts and Culture		\$0.00				
Water	\$32,936,690.66	\$32,936,690.66	\$0.00			
Recreation	\$1,328,934.08	\$1,328,934.08	\$0.00			
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$9,422,139.80	\$9,422,139.80				
Notes Outstanding	\$10,953,000.00	\$10,953,000.00				
Bonds Outstanding	\$36,143,000.00	\$36,143,000.00				
Loans and Other Debt	\$56,314.11	\$90,726.43	-\$34,412.32			
Total (Current Year)	\$105,556,078.65	\$49,072,351.17	\$56,483,727.48			
Population (2010 census)	<u>40,191</u>					
Per Capita Gross Debt	<u>\$2,626.36</u>					
Per Capita Net Debt	<u>\$1,405.38</u>					
3 Yr. Average Property Valuation		<u>\$8,116,203,263.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.70%</u>				
Utility Fund - Principal			\$1,145,000.00	\$1,894,930.09	\$1,935,930.09	\$19,664,517.89
Utility Fund - Interest			\$474,300.00	\$455,370.84	\$404,106.68	\$2,853,120.58
Bond Anticipation Notes - Principal			\$1.00			
Bond Anticipation Notes - Interest			\$207,102.00			
Bonds - Principal			\$2,758,000.00	\$2,829,764.00	\$2,907,232.00	\$15,786,553.00
Bonds - Interest			\$1,127,000.00	\$726,204.50	\$637,010.50	\$2,380,037.00
Loans & Other Debt - Principal			\$722,000.00	\$28,437.28	\$0.00	\$0.00
Loans & Other Debt - Interest			\$162,100.00	\$427.22	\$0.00	\$0.00
Total			\$6,595,503.00	\$5,935,133.93	\$5,884,279.27	\$40,684,228.47
Total Principal			\$4,625,001.00	\$4,753,131.37	\$4,843,162.09	\$35,451,070.89
Total Interest			\$1,970,502.00	\$1,182,002.56	\$1,041,117.18	\$5,233,157.58
% of Total Current Year Budget			<u>12.24%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$212,000.00	\$142,438.18	\$76,615.16	\$0.00
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Aa1	AAA				
Year of Last Rating	2019	2019				
Mark "X" if Municipality has no bond rating						

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
Providing	Colts Neck Township	Swim Club Membership		1/1/2019	12/31/2021	
Providing	Manalapan Township	Swim Club Membership		1/1/2019	12/31/2021	
Receiving	Marlboro Board of Education	Summer Camp Program - Bus Service	renewal for 2021 pending		8/31/2019	\$164,600.00
Receiving	Marlboro Board of Education	Janitorial Service			6/30/2020	\$94,071.35
Receiving	Marlboro Board of Education	School Resource Officer			6/30/2021	\$45,000.00
Providing	Marlboro Fire Districts 1-3	Dispatch/Paging Service			12/31/2021	\$437.50
Receiving	Monmouth County	Fixed Route Public Bus Service	renewal for 2021 pending		12/31/2020	\$3,300.00
Receiving	Monmouth County	Records Information Management (RIM)		7/1/2019	6/30/2024	\$3,200.00
Receiving	Monmouth County	MOD IV Tax System			12/31/2021	\$5,226.25
Receiving	Monmouth County Reclamation Center	Disposal of Debris			12/31/2021	\$44,040.00
Providing	Marlboro Board of Education	Lead Agency Energy Procurement			3/4/2021	
Providing	Borough of Matawan	Animal Control			12/31/2021	\$16,646.60
Providing	Manalapan Township	Public Safety Communications		8/12/2009	8/12/2034	\$3,000.00
Providing	Monmouth County	Engineering Services Station Road	Amended 5/3/18	1/26/2012		\$125,000.00
Providing	Freehold Regional School District	School Resource Officer			6/30/2021	\$45,000.00
Receiving	Howell Township Police	Police Firing Range			12/31/2021	\$2,500.00
Receiving	Western Monmouth Utilities Authority	Snowplow Operator Services	\$140/hr/operator		12/31/2021	\$10,000.00
Receiving	Colts Neck Township Police	Police Firing Range			12/31/2021	\$0.00
Receiving	Marlboro Board of Education	Police Youth Academy and Drug Alliance Trips	renewal for 2021 pending		8/31/2019	
Receiving	Western Monmouth Utilities Authority	Confined Space Entry Rescue Team			12/31/2021	\$2,500.00
Providing	Old Bridge Township	Swim Club Membership			12/31/2021	
Providing	Colts Neck Township Police	COVID Decontamination Facility			12/31/2021	\$0.00
Providing	Freehold Regional School District	School Security Officers	Actual wages paid for (2) officers in high s	7/1/2018	6/30/2021	
Providing	Marlboro Board of Education	School Security Officers	Actual wages paid for (8) officers in K-8 s	7/1/2018	6/30/2021	
Providing	Aberdeen Township	Paving of Greenwood Road	Until project is completed			\$53,112.75
Receiving	Monmouth County	Road, Drainage and Demo Services, Truck Washing	Municipal Assistance Agreement: Greenwood, Pleasant V		9/30/2028	
Receiving	Freehold Township	Active Shooter Training			12/31/2021	\$1,000.00
Providing	Marlboro Board of Education	School Resource Officer			6/30/2021	\$45,000.00
Receiving	East Brunswick	Purchase of Groundwater Diversion Rights			12/31/2044	\$5,922,182.23
Providing	Township of Edison	Procurement Services in Connection with Electronic Payment Processing Services		9/17/2020		

