



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 1532\_fbi\_2015.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

Email the UFB if not using Outlook **Township:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Susan	R.	Marshall	12/31/2018	tuckertonboromayor@comcast.net

**Chief Administrative Officer**

Jenny		Gleghorn		jennt.gleghorn.tb@comcast.net
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**Chief Financial Officer**

Garrett	K	Loesch		tuckertomborocfo@comcast.net
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**Municipal Clerk**

Jenny		Gleghorn		jennt.gleghorn.tb@comcast.net
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
James	R.	Edwards	12/31/2017	
John	J.	Schwartz	12/31/2017	
Ryan	M.	Short	12/31/2015	
Doris	F.	Mathisen	12/31/2015	
Samual	C.	Colangelo	12/31/2016	
Michael		Santo	12/31/2015	

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 Budget</u>										
	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>								
Municipal Purpose Tax			#DIV/0!	\$0.00	Municipal Purpose Tax										
Municipal Library			#DIV/0!	\$0.00	Municipal Library										
Municipal Open Space			#DIV/0!	\$0.00	Municipal Open Space										
Fire Districts (avg. rate/total levies)			#DIV/0!	\$0.00	Fire Districts (total levies)										
Other Special Districts (total levies)			#DIV/0!	\$0.00	Other Special Districts (total levies)										
Local School District			#DIV/0!	\$0.00	Local School District										
Regional School District			#DIV/0!	\$0.00	Regional School District										
County Purposes			#DIV/0!	\$0.00	County Purposes										
County Library			#DIV/0!	\$0.00	County Library										
County Board of Health			#DIV/0!	\$0.00	County Board of Health										
County Open Space			#DIV/0!	\$0.00	County Open Space										
Other County Levies (total)			#DIV/0!	\$0.00	Other County Levies (total)										
<b>Total (Calendar Year 2014 Budget)</b>	0.000	\$0.00	#DIV/0!	\$0.00	<b>Total ESTIMATED amount to be raised by taxes</b>		\$0.00								
Total Taxable Valuation as of October 1, 2014 _____ (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy _____										
Current Year Average Residential Assessment _____					Budget Appropriations, before Reserve for Uncollected Taxes _____										
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy align="right">\$0.00										
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT align="right">\$0.00										
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>Prior Year</th><th>Current Year</th><th>% Change (+/-)</th></tr> </thead> <tbody> <tr><td align="center">0.000</td><td></td><td align="center">#DIV/0!</td></tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.000		#DIV/0!	Reserve for Uncollected Taxes (RUT) align="right">#DIV/0!				
Prior Year	Current Year	% Change (+/-)													
0.000		#DIV/0!													
					Total Amount to be Raised by Taxes align="right">#DIV/0!										
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT _____										
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>Prior Year</th><th>Current Year</th><th>% Change (+/-)</th><th>\$ Change (+/-)</th></tr> </thead> <tbody> <tr><td align="center">\$0.00</td><td align="center">\$0.00</td><td align="center">#DIV/0!</td><td align="center">\$0.00</td></tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$0.00	\$0.00	#DIV/0!	\$0.00	If % used exceeds the actual collection % then reference the statutory exception used _____		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$0.00	\$0.00	#DIV/0!	\$0.00												
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<b>Tax Collections - ACTUAL as of Prior Year</b>										
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>Prior Year</th><th>Current Year</th><th>% Change (+/-)</th><th>\$ Change (+/-)</th></tr> </thead> <tbody> <tr><td align="center">\$0.00</td><td align="center">\$0.00</td><td align="center">#DIV/0!</td><td align="center">\$0.00</td></tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$0.00	\$0.00	#DIV/0!	\$0.00	Total Tax Revenue, Collections CY 2014 _____		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$0.00	\$0.00	#DIV/0!	\$0.00												
					Total Tax Levy, CY 2014 _____										
					% of Taxes Collected, CY 2014 align="right">0.00%										
					Delinquent Taxes - December 31, 2014 _____										

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	N/A Utility	N/A Utility	n/a Utility	n/a Utility	N/A Utility	Utility
08	Surplus	42.51%	\$3,008,987.00	\$7,077,650.00	\$10,086,637.00	\$10,086,637.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Local Revenue	-29.03%	(\$895,943.04)	\$3,085,943.04	\$2,190,000.00	\$2,190,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$5,387,064.00	\$5,387,064.00	\$5,387,064.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Uniform Construction Code Fees	-16.80%	(\$302,925.00)	\$1,802,925.00	\$1,500,000.00	\$1,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Additional Revenue Offset by Appropriations	-12.38%	(\$204,943.14)	\$1,654,943.14	\$1,450,000.00	\$1,450,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
10	Public and Private Revenue	-86.26%	(\$2,122,733.16)	\$2,460,829.48	\$338,096.32	\$338,096.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Other Special Items	-30.55%	(\$2,265,805.37)	\$7,417,263.37	\$5,151,458.00	\$5,149,860.00	\$1,598.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
15	Receipts from Delinquent Taxes	2.76%	\$79,254.39	\$2,874,813.61	\$2,954,068.00	\$2,954,068.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	n/a	\$69,861,325.00	\$0.00	\$69,861,325.00	\$69,861,325.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Minimum Library Tax	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
54	Open Space Levy Tax	n/a	\$1,024,662.00	\$0.00	\$1,024,662.00	\$0.00	\$1,024,662.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07	Addition to Local District School Tax	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	Deficit General Budget	n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total	214.67%	\$68,181,878.68	\$31,761,431.64	\$99,943,310.32	\$98,917,050.32	\$1,026,260.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	N/A Utility	N/A Utility	n/a Utility	n/a Utility	N/A Utility	Utility
	Full-Time	Part-Time													
20	General Government		-2.70%	(\$163,355.00)	\$6,058,360.00	\$5,895,005.00	\$5,895,005.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	Land-Use Administration		-7.53%	(\$56,403.52)	\$748,923.52	\$692,520.00	\$692,520.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22	Uniform Construction Code		3.18%	\$45,715.00	\$1,437,010.00	\$1,482,725.00	\$1,482,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	Insurance		-1.43%	(\$212,978.00)	\$14,879,900.00	\$14,666,922.00	\$14,666,922.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	Public Safety		-1.14%	(\$255,965.15)	\$22,504,801.37	\$22,248,836.22	\$22,168,677.00	\$80,159.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	Public Works		5.06%	\$383,743.10	\$7,582,686.90	\$7,966,430.00	\$7,966,430.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	Health and Human Services		-55.51%	(\$504,073.89)	\$908,013.89	\$403,940.00	\$268,840.00	\$135,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Parks and Recreation		-22.21%	(\$708,325.00)	\$3,189,765.00	\$2,481,440.00	\$2,478,940.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	Education (including Library)		-100.00%	(\$1,500.00)	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	Unclassified		36.22%	\$266,091.08	\$734,661.92	\$1,000,753.00	\$1,000,753.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	Utilities and Bulk Purchases		-6.49%	(\$189,500.00)	\$2,919,500.00	\$2,730,000.00	\$2,730,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32	Landfill / Solid Waste Disposal		-14.66%	(\$579,043.90)	\$3,949,381.00	\$3,370,337.10	\$3,250,000.00	\$120,337.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
35	Contingency		n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
36	Statutory Expenditures		6.00%	\$447,033.00	\$7,448,967.00	\$7,896,000.00	\$7,896,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
37	Judgements		n/a	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42	Shared Services		n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	Court and Public Defender		4.20%	\$41,100.00	\$977,543.00	\$1,018,643.00	\$1,018,643.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44	Capital		57.98%	\$260,912.00	\$450,000.00	\$710,912.00	\$710,912.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45	Debt		14.48%	\$1,858,679.00	\$12,833,168.00	\$14,691,847.00	\$13,665,587.00	\$0.00	\$1,026,260.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46	Deferred Charges		0.00%	\$0.00	\$3,645,000.00	\$3,645,000.00	\$3,645,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
48	Debt - Type 1 School District		n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
50	Reserve for Uncollected Taxes		0.00%	\$0.00	\$9,035,000.00	\$9,035,000.00	\$9,035,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55	Surplus General Budget		n/a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	0.00	0.00	0.64%	\$639,128.72	\$99,304,181.60	\$99,943,310.32	\$98,578,954.00	\$338,096.32	\$1,026,260.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land			0.00%	15A Public Schools			0.00%
2 Residential			0.00%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property			0.00%
4A Commercial			0.00%	15D Church and Charities			0.00%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt			0.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	0	\$0.00	0.00%	<b>Total</b>	0	\$0.00	0.00%

  

Average Ratio (%), Assessed to True Value	
Equalized Valuation, Taxable Properties	\$0.00

  

Total # of property tax appeals filed in 2014	County Tax Board	
	State Tax Court	
Number of 2014 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 2014	
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Percentage of Exempt vs. Non-Exempt Properties	#DIV/0!
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<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2014 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				
<b>Total 5 Yr Exemptions/Abatements</b>	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					
Supervisory Staff (Department Heads & Managers)			0.00					
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above			0.00					
<b>Totals</b>	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or 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>Active Employees - Health Benefits - Annual Cost</b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	0.00	\$0.00	\$0.00
<b>Elected Officials - Health Benefits - Annual Cost</b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	0.00	\$0.00	\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	0.00	\$0.00	\$0.00
<b>GRAND TOTAL</b>	0.00	\$0.00	\$0.00

Note - other health insurances such as dental and vision are not included in this analysis. Therefore, the total from this sheet will not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

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

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

	Gross	Deductions	Net	Current Year	2016	2017	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
N/A			\$0.00				
N/A			\$0.00				
n/a			\$0.00				
n/a			\$0.00				
N/A			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00				
Notes Outstanding			\$0.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</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>
Population (2010 census)							
Per Capita Gross Debt			#DIV/0!				
Per Capita Net Debt			#DIV/0!				
3 Yr. Average Property Valuation							
Net Debt as % of 3 Year Avg Property Valuation			#DIV/0!				
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							
<b>Total</b>				<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
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							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>				
Rating							
Year of Last Rating							
<b>Mark "X" if Municipality has no bond rating</b>							