



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 1532_fbi_2019.xlsm

Website:

Phone Number:

Mailing Address:

Municipality:

State:

Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Susan		Marshall	12/31/2022	mayor@tuckertonborough.com

Chief Administrative Officer

Jenny		Gleghorn		jgleghorn@tuckertonborough.com
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Chief Financial Officer

Garrett	K	Loesch		gloesch@tuckertonborough.com
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Municipal Clerk

Jenny		Gleghorn		jgleghorn@tuckertonborough.com
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Registered Municipal Accountant

Brian		Logan		blogan@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Schwartz	12/31/2020	jschwartz@tuckertonborough.com
Samual		Colangelo	12/31/2019	scolangelo@tuckertonborough.com
Michael		Santo	12/31/2019	msanto@tuckertonborough.com
Keith		Vreeland	12/31/2020	kvreeland@tuckertonborough.com
Ron		Peterson	12/31/2021	rpeteron@tuckertonborough.com
Frank		D'Amore	12/31/2021	fdamore@tuckertonborough.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 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	0.698	\$2,842,661.45	27.37%	\$1,984.18
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.751	\$3,056,550.00	29.43%	\$2,294.25
Regional School District	0.691	\$2,815,394.00	27.11%	\$1,945.44
County Purposes	0.347	\$1,413,021.72	13.60%	\$490.32
County Library	0.038	\$154,180.49	1.48%	\$5.86
County Board of Health	0.014	\$55,674.84	0.54%	\$0.78
County Open Space	0.012	\$48,851.92	0.47%	\$0.59
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2018 Budget)	2.551	\$10,386,334.42	100.00%	\$6,721.40

Total Taxable Valuation as of October 1, 2018 \$414,731,500.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$214,195.12

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.698	0.737	5.52%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,842,661.45	\$3,054,665.37	7.46%	\$212,003.92

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,984.18	\$1,577.63	-20.49%	(\$406.55)

Sheet UFB-1

Current Year 2019 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$3,054,665.37
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$3,117,681.00
Regional School District	ESTIMATED	\$2,871,701.88
County Purposes	ESTIMATED	\$1,443,000.00
County Library	ESTIMATED	\$154,000.00
County Board of Health	ESTIMATED	\$55,000.00
County Open Space	ESTIMATED	\$48,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$10,744,048.25
Revenue Anticipated, Excluding Tax Levy		2,016,884.64
Budget Appropriations, before Reserve for Uncollected Taxes		4,768,567.85
Total Non-Municipal Tax Levy		\$7,689,382.88
Amount to be Raised by Taxes - Before RUT		\$10,441,066.09
Reserve for Uncollected Taxes (RUT)		\$302,922.16
Total Amount to be raised by Taxes		\$10,744,048.25
% of Tax Collections used to Calculate RUT		97.18%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2018		10,140,776.29
Total Tax Levy, CY 2018		10,431,234.28
% of Taxes Collected, CY 2018		97.22%
Delinquent Taxes - December 31, 2018		\$243,320.90

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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	55.10%	\$281,146.08	\$510,246.35	\$791,392.43	\$624,300.00		\$167,092.43					
08	Local Revenue	7.00%	\$169,984.86	\$2,428,711.52	\$2,598,696.38	\$205,201.00		\$2,393,495.38					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$324,612.00	\$324,612.00	\$324,612.00							
08	Uniform Construction Code Fees	12.50%	\$20,000.00	\$160,000.00	\$180,000.00	\$180,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	1.92%	\$1,618.27	\$84,500.00	\$86,118.27	\$86,118.27							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-22.36%	(\$84,289.28)	\$376,911.26	\$292,621.98	\$292,621.98							
08	Other Special Items	-51.73%	(\$225,716.29)	\$436,362.32	\$210,646.03	\$146,649.66		\$63,996.37					
15	Receipts from Delinquent Taxes	-17.93%	(\$53,200.00)	\$296,700.00	\$243,500.00	\$243,500.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	7.46%	\$212,003.92	\$2,842,661.45	\$3,054,665.37	\$3,054,665.37							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$351,739.50	\$0.00	\$351,739.50	\$0.00		\$351,739.50					
	Total	9.02%	\$673,287.06	\$7,460,704.90	\$8,133,991.96	\$5,157,668.28	\$0.00	\$2,976,323.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	Water/Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	7.00	9.51%	\$181,145.08	\$1,904,035.10	\$2,085,180.18	\$488,400.00		\$1,596,780.18					
21	Land-Use Administration		2.00	-4.18%	(\$1,500.00)	\$35,900.00	\$34,400.00	\$34,400.00							
22	Uniform Construction Code	3.00	4.00	2.66%	\$5,710.00	\$214,290.00	\$220,000.00	\$220,000.00							
23	Insurance			-0.15%	(\$750.74)	\$508,712.34	\$507,961.60	\$507,961.60							
25	Public Safety	13.00	3.00	7.52%	\$84,712.27	\$1,126,906.00	\$1,211,618.27	\$1,211,618.27							
26	Public Works	13.00		19.72%	\$111,384.69	\$564,693.81	\$676,078.50	\$475,650.00		\$200,428.50					
27	Health and Human Services	0.00	0.00	7.65%	\$930.50	\$12,169.50	\$13,100.00	\$13,100.00							
28	Parks and Recreation			-4.76%	(\$500.00)	\$10,500.00	\$10,000.00	\$10,000.00							
29	Education (including Library)			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
30	Unclassified			0.00%	\$0.00	\$9,400.00	\$9,400.00	\$9,400.00							
31	Utilities and Bulk Purchases			2.59%	\$5,864.00	\$226,136.00	\$232,000.00	\$232,000.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$165,000.00	\$165,000.00	\$165,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			19.08%	\$79,369.41	\$415,907.09	\$495,276.50	\$463,276.50		\$32,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	1.00	3.00	3.75%	\$3,000.00	\$80,000.00	\$83,000.00	\$83,000.00							
44	Capital			#DIV/0!	\$85,000.00	\$0.00	\$85,000.00	\$85,000.00							
45	Debt			0.59%	\$8,655.50	\$81,744.50	\$90,400.00	\$90,400.00							
46	Deferred Charges			7.71%	\$211,949.83	\$1,196,902.57	\$1,408,852.40	\$316,567.40		\$1,092,285.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-20.85%	(\$79,383.85)	\$380,822.73	\$301,438.88	\$301,438.88							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	35.00	19.00	10.03%	\$695,586.69	\$6,938,119.64	\$7,633,706.33	\$4,712,212.65	\$0.00	\$0.00	\$2,921,493.68	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	267	\$15,470,300.00	3.73%	15A Public Schools	2	\$5,919,100.00	12.49%
2 Residential	1,538	\$329,432,100.00	79.43%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	1	\$3,000.00	0.00%	15C Public Property	125	\$23,617,100.00	49.82%
4A Commercial	100	\$39,518,000.00	9.53%	15D Church and Charities	12	\$11,855,300.00	25.01%
4B Industrial	0	\$0.00	0.00%	15E Cemeteries & Graveyards	2	\$1,237,700.00	2.61%
4C Apartments	3	\$30,308,500.00	7.31%	15F Other Exempt	10	\$4,776,700.00	10.08%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	1,909	\$414,731,900.00	100.00%	Total	151	\$47,405,900.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$414,731,900.00			
Total # of property tax appeals filed in 2018				County Tax Board 24.00			
				State Tax Court 0.00			
Number of 2018 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 2018				\$42,259.87			
				Percentage of Exempt vs. Non-Exempt Properties 11.43%			

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 2018 Total Tax Rate
G Commercial/Industrial Exemption	1	\$25,714.08	\$1,680,000.00	\$42,856.80
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	1	25,714.08	1,680,000.00	42,856.80

**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	7.00	56,635.10	\$50,613.72		\$453.87	\$0.00	\$5,567.51
Supervisory Staff (Department Heads & Managers)	7.00	1.00	845,361.85	\$686,298.54		\$86,993.68	\$9,748.75	\$62,320.88
Police Officers (Including Superior Officers)	12.00	0.00	1,237,667.96	\$762,615.88	\$47,228.00	\$307,796.09	\$17,773.21	\$102,254.78
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	14.00		784,985.60	\$560,023.76	\$39,445.00	\$115,433.75	\$8,480.48	\$61,602.61
All Other Non-Union Employees not listed above	1.00	11.00	160,538.41	\$129,546.68		\$16,741.60	\$0.00	\$14,250.13
Totals	34.00	19.00	3,085,188.92	\$2,189,098.58	\$86,673.00	\$527,418.99	\$36,002.44	\$245,995.91

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	7.00	\$11,809.42	\$82,665.94	11.00	\$11,407.44	\$125,481.84
Parent & Child	8.00	\$21,092.46	\$168,739.68	7.00	\$18,557.40	\$129,901.80
Employee & Spouse (or Partner)	3.00	\$23,526.64	\$70,579.92	3.00	\$20,458.08	\$61,374.24
Family	10.00	\$33,044.76	\$330,447.60	5.00	\$27,608.04	\$138,040.20
Employee Cost Sharing Contribution (enter as negative -)			(\$67,900.00)			(\$56,023.41)
Subtotal	28.00		\$584,533.14	26.00		\$398,774.67
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$11,809.42	\$0.00	0	\$11,407.44	\$0.00
Parent & Child	0	\$21,092.46	\$0.00	0	\$18,557.40	\$0.00
Employee & Spouse (or Partner)	0	\$23,526.64	\$0.00	0	\$20,458.08	\$0.00
Family	0	\$33,044.76	\$0.00	0	\$27,608.04	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	2	\$4,278.60	\$8,557.20	4	\$11,407.44	\$45,629.76
Parent & Child	0		\$0.00	0	\$18,557.40	\$0.00
Employee & Spouse (or Partner)	4	\$9,619.44	\$38,477.76	1	\$20,458.08	\$20,458.08
Family	2	\$22,800.24	\$45,600.48	3	\$27,608.04	\$82,824.12
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	8.00		\$92,635.44	8.00		\$148,911.96
GRAND TOTAL	36.00		\$677,168.58	34.00		\$547,686.63

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)?

NO

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

	Gross		Net	Current Year	2020	2021	All Additional Future
	Debt	Deductions	Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$4,114,884.00	\$4,114,884.00	\$0.00	\$730,037.00			
Regional School Debt	\$7,505,456.82	\$7,505,456.82	\$0.00	\$202,053.00			
Utility Fund Debt				\$68,500.00			
Water/Sewer	\$11,594,819.57	\$11,594,819.57	\$0.00	\$51,900.00			
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$30,658.01	\$0.00	\$30,658.01				
Notes Outstanding	\$610,000.00		\$610,000.00				
Bonds Outstanding			\$0.00				
Loans and Other Debt			\$0.00				
Total (Current Year)	\$23,855,818.40	\$23,215,160.39	\$640,658.01	\$1,052,490.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	3,347						
Per Capita Gross Debt	\$7,127.52						
Per Capita Net Debt	\$191.41						
3 Yr. Average Property Valuation		\$408,639,455.33					
Net Debt as % of 3 Year Avg Property Valuation		0.16%					
Utility Fund - Principal				\$798,537.00	\$0.00	\$0.00	\$0.00
Utility Fund - Interest				\$253,953.00	\$0.00	\$0.00	\$0.00
Bond Anticipation Notes - Principal				13.79%			
Bond Anticipation Notes - Interest							
Bonds - Principal							
Bonds - Interest							
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total Principal							
Total Interest							
% of Total Current Year Budget							
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	A1	AA-					
Year of Last Rating	2018	2018					
Mark "X" if Municipality has no bond rating							

