



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1336_fba_2020.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
Vito	P	Perillo	12/31/2021	vperillo@tintonfalls.com

Chief Administrative Officer

Thomas	P	Fallon (Acting BA)		tfallon@tintonfalls.com
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Chief Financial Officer

Thomas	P	Fallon		tfallon@tintonfalls.com
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Municipal Clerk

Melissa	A	Hesler		mhesler@tintonfalls.com
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Registered Municipal Accountant

Robert		Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Tracy	A	Buckley	12/31/2023	tbuckley@tintonfalls.com
Risa		Clay	12/31/2023	rclay@tintonfalls.com
John	A	Manginelli	12/31/2021	jmanginelli@tintonfalls.com
Michael	J	Nesci	12/31/2023	mnesci@tintonfalls.com
Brock		Siebert	12/31/2021	bsiebert@tintonfalls.com



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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-1.25%	(\$70,227.00)	\$5,616,944.00	\$5,546,717.00	\$3,625,000.00	\$1,014,517.00	\$907,200.00					
08	Local Revenue	-14.90%	(\$869,044.38)	\$5,833,044.38	\$4,964,000.00	\$950,000.00	\$14,000.00	\$4,000,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,490,459.00	\$1,490,459.00	\$1,490,459.00							
08	Uniform Construction Code Fees	-46.90%	(\$309,118.00)	\$659,118.00	\$350,000.00	\$350,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-0.31%	(\$1,264.00)	\$407,464.00	\$406,200.00	\$406,200.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	190.80%	\$229,373.18	\$120,216.85	\$349,590.03	\$99,590.03	\$250,000.00						
08	Other Special Items	-14.63%	(\$499,920.28)	\$3,417,141.28	\$2,917,221.00	\$2,917,221.00							
15	Receipts from Delinquent Taxes	-3.81%	(\$23,746.17)	\$623,746.17	\$600,000.00	\$600,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.77%	(\$633,068.93)	\$16,786,415.09	\$16,153,346.16	\$16,153,346.16							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	1.74%	\$13,361.29	\$768,631.71	\$781,993.00		\$781,993.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-6.06%	(\$2,163,654.29)	\$35,723,180.48	\$33,559,526.19	\$26,591,816.19	\$2,060,510.00	\$4,907,200.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	14.25	8.00	-3.31%	(\$79,575.00)	\$2,401,752.00	\$2,322,177.00	\$2,252,177.00		\$70,000.00					
21	Land-Use Administration	1.00		-29.75%	(\$71,600.00)	\$240,670.00	\$169,070.00	\$169,070.00							
22	Uniform Construction Code	4.00	5.00	-5.59%	(\$28,600.00)	\$511,300.00	\$482,700.00	\$482,700.00							
23	Insurance			0.55%	\$20,200.00	\$3,652,800.00	\$3,673,000.00	\$3,248,000.00		\$425,000.00					
25	Public Safety	46.00	8.00	2.62%	\$162,573.99	\$6,211,397.95	\$6,373,971.94	\$6,333,675.00	\$40,296.94						
26	Public Works	38.00	10.00	0.24%	\$10,867.19	\$4,442,485.90	\$4,453,353.09	\$3,595,200.00	\$64,153.09	\$230,000.00	\$564,000.00				
27	Health and Human Services			-7.39%	(\$18,300.00)	\$247,750.00	\$229,450.00	\$229,450.00							
28	Parks and Recreation	8.00	50.00	3.96%	\$36,590.00	\$923,470.00	\$960,060.00	\$960,060.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			17.96%	\$836,850.00	\$4,658,435.00	\$5,495,285.00	\$163,075.00	\$1,830,510.00	\$3,501,700.00					
31	Utilities and Bulk Purchases			-0.74%	(\$6,300.00)	\$849,500.00	\$843,200.00	\$843,200.00							
32	Landfill / Solid Waste Disposal			1.85%	\$5,000.00	\$270,000.00	\$275,000.00	\$275,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			1.51%	\$45,386.00	\$2,997,290.00	\$3,042,676.00	\$2,916,176.00		\$126,500.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services	3.25		7.80%	\$45,210.00	\$579,268.00	\$624,478.00	\$624,478.00							
43	Court and Public Defender	3.00	2.00	-4.94%	(\$17,230.00)	\$348,490.00	\$331,260.00	\$331,260.00							
44	Capital			-45.70%	(\$784,500.00)	\$1,716,500.00	\$932,000.00	\$712,000.00		\$220,000.00					
45	Debt			-0.02%	(\$483.00)	\$2,631,710.00	\$2,631,227.00	\$2,631,227.00							
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.44%	\$3,139.21	\$717,478.95	\$720,618.16	\$720,618.16							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	117.50	83.00	0.48%	\$159,228.39	\$33,400,297.80	\$33,559,526.19	\$26,487,366.16	\$104,450.03	\$2,060,510.00	\$4,907,200.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	601	\$66,903,300.00	1.92%	15A Public Schools	14	\$67,347,700.00	10.68%
2 Residential	6,793	\$2,492,736,400.00	71.72%	15B Other Schools	6	\$39,805,500.00	6.31%
3A/3B Farm	56	\$7,170,100.00	0.21%	15C Public Property	173	\$382,239,500.00	60.61%
4A Commercial	173	\$632,872,500.00	18.21%	15D Church and Charities	25	\$28,140,400.00	4.46%
4B Industrial	17	\$37,453,400.00	1.08%	15E Cemeteries & Graveyards	6	\$8,541,000.00	1.35%
4C Apartments	4	\$234,561,600.00	6.75%	15F Other Exempt	53	\$104,600,000.00	16.59%
5A/5B Railroad	1		0.00%				
6A/6B Business Personal Property	2	\$3,828,057.00	0.11%				
Total	7,647	\$3,475,525,357.00	100.00%	Total	277	\$630,674,100.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$3,475,525,357.00			
Total # of property tax appeals filed in 2019				County Tax Board		34.00	
				State Tax Court		25.00	
Number of 2019 County Tax Board decisions appealed to Tax Court				5.00			
Number of pending property tax appeals in State Tax Court				25.00			
Amount paid out by municipality for tax appeals in 2019				\$44,915.83			
				Percentage of Exempt vs. Non-Exempt Properties			
				18.15%			

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 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption		NONE		
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	31,218.50	\$29,000.00	\$0.00	\$0.00	\$0.00	\$2,218.50
Supervisory Staff (Department Heads & Managers)	14.00	0.00	1,809,606.28	\$1,334,767.00	\$0.00	\$182,729.60	\$190,000.00	\$102,109.68
Police Officers (Including Superior Officers)	41.00	4.00	8,225,605.43	\$5,414,642.00	\$120,000.00	\$1,613,563.32	\$654,000.00	\$423,400.11
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	51.00	1.00	6,238,454.00	\$4,295,000.00	\$234,000.00	\$587,985.50	\$775,000.00	\$346,468.50
All Other Non-Union Employees not listed above	11.50	72.00	1,668,953.62	\$1,234,703.00	\$10,000.00	\$169,030.84	\$160,000.00	\$95,219.78
Totals	117.50	83.00	17,973,837.83	\$12,308,112.00	\$364,000.00	\$2,553,309.26	\$1,779,000.00	\$969,416.57

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	45.00	\$11,543.52	\$519,458.40	43.00	\$12,086.04	\$519,699.72
Parent & Child	11.00	\$20,662.80	\$227,290.80	14.00	\$21,633.96	\$302,875.44
Employee & Spouse (or Partner)	15.00	\$23,087.04	\$346,305.60	13.00	\$24,172.08	\$314,237.04
Family	40.00	\$32,206.32	\$1,288,252.80	38.00	\$33,720.00	\$1,281,360.00
Employee Cost Sharing Contribution (enter as negative -)			(\$631,790.00)			(\$638,423.00)
Subtotal	111.00		\$1,749,517.60	108.00		\$1,779,749.20
<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			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	16	\$5,800.00	\$92,800.00	15	\$5,758.02	\$86,370.30
Parent & Child	3	\$8,000.00	\$24,000.00	1	\$14,416.44	\$14,416.44
Employee & Spouse (or Partner)	31	\$13,000.00	\$403,000.00	30	\$13,888.81	\$416,664.30
Family	8	\$25,560.00	\$204,480.00	12	\$21,702.66	\$260,431.92
Employee Cost Sharing Contribution (enter as negative -)			(\$25,000.00)			(\$25,000.00)
Subtotal	58.00		\$699,280.00	58.00		\$752,882.96
GRAND TOTAL	169.00		\$2,448,797.60	166.00		\$2,532,632.16

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
PBA Local 1051	1549.00	\$416,033.00	X		
SOA Local 251	1492.00	\$468,752.00	X		
Local 177 Clerks	621.00	\$95,238.00	X		
Local 177 DPW	389.00	\$82,621.00	X		
Non-Union/Non-Contractual	2022.00	\$413,353.00		X	
Chief of Police	106.00	\$15,050.00			X
Totals	6179.00	\$1,491,047.00			
Total Funds Reserved as of end of 2019		\$51,885.00			
Total Funds Appropriated in 2020		\$100,000.00			

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2021	2022	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$0.00		
Regional School Debt	\$47,492,467.70	\$47,492,467.70	\$0.00	Utility Fund - Interest	\$0.00		
Utility Fund Debt				Bond Anticipation Notes - Principal	\$430,000.00		
Sewer	\$0.00	\$0.00	\$0.00	Bond Anticipation Notes - Interest	\$93,739.00		
0			\$0.00	Bonds - Principal	\$1,640,000.00	\$1,685,000.00	\$1,285,000.00
0			\$0.00	Bonds - Interest	\$467,488.00	\$399,313.00	\$336,013.00
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>				Total	\$2,631,227.00	\$2,084,313.00	\$1,621,013.00
Debt Authorized	\$2,225,000.00		\$2,225,000.00	Total Principal	\$2,070,000.00	\$1,685,000.00	\$1,285,000.00
Notes Outstanding	\$4,700,000.00		\$4,700,000.00	Total Interest	\$561,227.00	\$399,313.00	\$336,013.00
Bonds Outstanding	\$12,195,000.00	\$1,070,000.00	\$11,125,000.00	% of Total Current Year Budget	7.84%		
Loans and Other Debt			\$0.00				
Total (Current Year)	\$66,612,467.70	\$48,562,467.70	\$18,050,000.00	Description	Debt Not Listed Above		
Population (2010 census)	<u>17,892</u>			Total Guarantees - Governmental			
Per Capita Gross Debt	<u>\$3,723.03</u>			Total Guarantees - Other			
Per Capita Net Debt	<u>\$1,008.83</u>			Total Capital/Equipment Leases			
3 Yr. Average Property Valuation		<u>\$3,355,569,540.00</u>		Total Other			
Net Debt as % of 3 Year Avg Property Valuation		<u>0.54%</u>		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>
				Rating	Aa2		
				Year of Last Rating	2016		
				Mark "X" if Municipality has no bond rating			

USER FRIENDLY BUDGET SECTION - Notes

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