



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1336_fba_2021.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 (Interim 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 - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	0.465	\$16,153,346.16	23.26%	\$0.00	Municipal Purpose Tax	ACTUAL	\$16,153,346.15
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.022	\$781,993.00	1.13%	\$0.00	Municipal Open Space	ACTUAL	\$825,987.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.063	\$2,142,730.00	3.08%	\$0.00	Fire Districts (total levies)	ACTUAL	\$2,185,150.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.746	\$25,932,434.00	37.33%	\$0.00	Local School District	ACTUAL	\$26,355,873.00
Regional School District	0.416	\$14,459,882.00	20.82%	\$0.00	Regional School District	ACTUAL	\$14,754,465.00
County Purposes	0.242	\$8,398,259.13	12.09%	\$0.00	County Purposes	ESTIMATED	\$8,312,688.00
County Library	0.018	\$611,246.32	0.88%	\$0.00	County Library	ESTIMATED	\$612,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.028	\$980,865.98	1.41%	\$0.00	County Open Space	ESTIMATED	\$981,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	2.000	\$69,460,756.59	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$70,180,509.15
Total Taxable Valuation as of October 1, 2020 <u>\$3,671,055,873.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>10,783,587.71</u>		
Current Year Average Residential Assessment <u>\$387,728.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>26,171,966.31</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$54,027,163.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$69,415,541.60</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$764,967.55</u>		
0.465	0.440	-5.38%			Total Amount to be Raised by Taxes <u>\$70,180,509.15</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.91%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			If % used exceeds the actual collection % then reference the statutory exception used	
\$16,153,346.16	\$16,153,346.15	0.00%	(\$0.01)				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			Total Tax Revenue, Collections CY 2020 <u>69,172,353.08</u>	
\$0.00	\$1,706.00	#DIV/0!	\$1,706.00			Total Tax Levy, CY 2020 <u>69,931,639.65</u>	
					% of Taxes Collected, CY 2020 <u>98.91%</u>		
					Delinquent Taxes - December 31, 2020 <u>\$726,593.61</u>		

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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	-5.46%	(\$303,112.00)	\$5,546,717.00	\$5,243,605.00	\$3,950,000.00	\$98,105.00		\$1,195,500.00				
08	Local Revenue	-5.49%	(\$286,015.33)	\$5,207,315.33	\$4,921,300.00	\$811,300.00	\$10,000.00		\$4,100,000.00				
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$1,490,459.01	\$1,490,459.00	\$1,490,459.00							
08	Uniform Construction Code Fees	-42.82%	(\$299,536.00)	\$699,536.00	\$400,000.00	\$400,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	-3.09%	(\$12,991.00)	\$420,415.00	\$407,424.00	\$407,424.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	168.98%	\$238,695.34	\$141,259.97	\$379,955.31	\$2,955.31	\$377,000.00						
08	Other Special Items	-6.36%	(\$205,623.04)	\$3,232,072.44	\$3,026,449.40	\$3,021,449.40	\$5,000.00						
15	Receipts from Delinquent Taxes	6.84%	\$44,844.38	\$655,155.62	\$700,000.00	\$700,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-2.19%	(\$361,185.27)	\$16,514,531.42	\$16,153,346.15	\$16,153,346.15							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	5.63%	\$43,994.00	\$781,993.00	\$825,987.00		\$825,987.00						
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	-3.29%	(\$1,140,928.93)	\$34,689,454.79	\$33,548,525.86	\$26,936,933.86	\$1,316,092.00	\$0.00	\$5,295,500.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	13.75	9.00	-0.48%	(\$11,175.00)	\$2,347,177.00	\$2,336,002.00	\$2,216,002.00			\$120,000.00				
21	Land-Use Administration	1.00		-1.12%	(\$1,900.00)	\$169,070.00	\$167,170.00	\$167,170.00							
22	Uniform Construction Code	3.00	6.00	5.26%	\$19,000.00	\$360,970.00	\$379,970.00	\$379,970.00							
23	Insurance			3.50%	\$124,500.00	\$3,559,500.00	\$3,684,000.00	\$3,259,000.00			\$425,000.00				
25	Public Safety	46.00	6.00	-2.74%	(\$174,481.63)	\$6,373,971.94	\$6,199,490.31	\$6,191,675.00	\$7,815.31						
26	Public Works	38.00	10.00	1.33%	\$59,276.97	\$4,471,023.03	\$4,530,300.00	\$3,765,300.00	\$235,000.00		\$530,000.00				
27	Health and Human Services			14.69%	\$33,700.00	\$229,450.00	\$263,150.00	\$263,150.00							
28	Parks and Recreation	8.00	30.00	-6.25%	(\$59,960.00)	\$960,060.00	\$900,100.00	\$900,100.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified	1.00	1.00	-12.80%	(\$718,848.00)	\$5,617,515.00	\$4,898,667.00	\$353,575.00	\$1,081,092.00		\$3,464,000.00				
31	Utilities and Bulk Purchases			-5.17%	(\$43,600.00)	\$843,200.00	\$799,600.00	\$799,600.00							
32	Landfill / Solid Waste Disposal			-4.76%	(\$15,000.00)	\$315,000.00	\$300,000.00	\$300,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			6.73%	\$208,597.00	\$3,101,676.00	\$3,310,273.00	\$3,173,773.00			\$136,500.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services	3.25		-2.32%	(\$14,496.00)	\$624,478.00	\$609,982.00	\$609,982.00							
43	Court and Public Defender	2.00	2.00	-10.57%	(\$35,000.00)	\$331,260.00	\$296,260.00	\$296,260.00							
44	Capital			69.74%	\$659,000.00	\$945,000.00	\$1,604,000.00	\$984,000.00			\$620,000.00				
45	Debt			-4.81%	(\$126,633.00)	\$2,631,227.00	\$2,504,594.00	\$2,504,594.00							
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			6.15%	\$44,349.39	\$720,618.16	\$764,967.55	\$764,967.55							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	116.00	64.00	-0.16%	(\$52,670.27)	\$33,601,196.13	\$33,548,525.86	\$26,929,118.55	\$7,815.31	\$1,316,092.00	\$0.00	\$5,295,500.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	679	\$69,580,200.00	1.90%
2 Residential	6,848	\$2,655,162,300.00	72.33%
3A/3B Farm	56	\$7,244,100.00	0.20%
4A Commercial	170	\$587,256,000.00	16.00%
4B Industrial	19	\$65,808,200.00	1.79%
4C Apartments	6	\$282,173,300.00	7.69%
5A/5B Railroad	1		0.00%
6A/6B Business Personal Property	2	\$3,831,773.00	0.10%
Total	7,781	\$3,671,055,873.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	14	\$72,804,100.00	10.69%
15B Other Schools	6	\$40,977,500.00	6.02%
15C Public Property	161	\$418,654,100.00	61.47%
15D Church and Charities	26	\$30,924,200.00	4.54%
15E Cemeteries & Graveyards	6	\$10,668,000.00	1.57%
15F Other Exempt	53	\$107,082,000.00	15.72%

Total	266	\$681,109,900.00	100.00%
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Percentage of Exempt vs. Non-Exempt Properties 18.55%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$3,671,055,873.00
Total # of property tax appeals filed in 2020	County Tax Board 21.00
	State Tax Court 32.00
Number of 2020 County Tax Board decisions appealed to Tax Court	2.00
Number of pending property tax appeals in State Tax Court	60.00
Amount paid out by municipality for tax appeals in 2020	\$29,702.26

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		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
Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	Taxes if Billed			Project Name	Type of Project (use drop-down for data entry)	Taxes if Billed			Project Name	Type of Project (use drop-down for data entry)	Taxes if Billed			Project Name	Type of Project (use drop-down for data entry)	Taxes if Billed		
		PILOT Billing	Assessed Value	2020 Total Tax Rate			PILOT Billing	Assessed Value	2020 Total Tax Rate			PILOT Billing	Assessed Value	2020 Total Tax Rate			PILOT Billing	Assessed Value	2020 Total Tax Rate
Tinton Falls Senior Living	Other	\$39,260.00	\$14,123,900.00	\$282,478.00															
Meadowbrook II	Other	\$36,232.00	\$6,400,000.00	\$128,000.00															
Pines II / Meadowbrook	Other	\$59,237.00	\$14,400,000.00	\$288,000.00															
Pines at Tinton Falls	Other	\$51,969.00	\$9,686,800.00	\$193,736.00															
Comm/Vault TF Urban Renewal LLC	Comm./Indust.	\$321,204.00	\$42,407,200.00	\$848,144.00															
Radar Properties Urban Renewal	Comm./Indust.	\$36,205.88	\$3,043,700.00	\$60,874.00															
Charles Wood Prop Urban Renewal	Comm./Indust.	\$53,610.51	\$5,040,700.00	\$100,814.00															
Total Long Term Exemptions - Column Total		597,718.39	95,102,300.00	1,902,046.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total	X														Total Long Term Exemptions - GRAND TOTAL	597,718.39	95,102,300.00	1,902,046.00	

**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)	11.00	1.00	1,840,394.14	\$1,372,918.00	\$0.00	\$207,447.91	\$155,000.00	\$105,028.23
Police Officers (Including Superior Officers)	42.00	2.00	8,189,913.42	\$5,276,327.25	\$120,000.00	\$1,707,947.13	\$682,000.00	\$403,639.03
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	53.00	1.00	5,910,944.61	\$3,980,486.00	\$229,500.00	\$601,451.43	\$795,000.00	\$304,507.18
All Other Non-Union Employees not listed above	9.00	41.00	1,796,360.75	\$1,334,604.72	\$22,000.00	\$201,658.77	\$136,000.00	\$102,097.26
Totals	115.00	51.00	17,768,831.42	\$11,993,335.97	\$371,500.00	\$2,718,505.25	\$1,768,000.00	\$917,490.20

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	36.00	\$11,743.92	\$422,781.12	45.00	\$11,543.52	\$519,458.40
Parent & Child	8.00	\$21,021.60	\$168,172.80	11.00	\$20,662.80	\$227,290.80
Employee & Spouse (or Partner)	19.00	\$23,487.84	\$446,268.96	15.00	\$23,087.04	\$346,305.60
Family	41.00	\$32,765.52	\$1,343,386.32	40.00	\$32,206.32	\$1,288,252.80
Employee Cost Sharing Contribution (enter as negative -)			(\$650,950.00)			(\$631,790.00)
Subtotal	104.00		\$1,729,659.20	111.00		\$1,749,517.60
<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	17	\$6,470.00	\$109,990.00	16	\$5,800.00	\$92,800.00
Parent & Child	3	\$9,930.00	\$29,790.00	3	\$8,000.00	\$24,000.00
Employee & Spouse (or Partner)	29	\$14,460.00	\$419,340.00	31	\$13,000.00	\$403,000.00
Family	8	\$24,642.00	\$197,136.00	8	\$25,560.00	\$204,480.00
Employee Cost Sharing Contribution (enter as negative -)			(\$30,000.00)			(\$25,000.00)
Subtotal	57.00		\$726,256.00	58.00		\$699,280.00
GRAND TOTAL	161.00		\$2,455,915.20	169.00		\$2,448,797.60

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	1511.00	\$356,242.00	X		
SOA Local 251	1261.00	\$309,556.00	X		
Local 177 Clerks	384.00	\$73,426.00	X		
Local 177 DPW	471.00	\$97,847.00	X		
Non-Union/Non-Contractual	1813.00	\$340,152.00		X	
Chief of Police	75.50	\$61,028.00			X
Totals	5515.50	\$1,238,251.00			
Total Funds Reserved as of end of 2020		\$18,921.00			
Total Funds Appropriated in 2021		\$150,000.00			

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2022	2023	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal	\$0.00		
Regional School Debt	\$45,871,458.80	\$45,871,458.80	\$0.00	Utility Fund - Interest	\$0.00		
Utility Fund Debt				Bond Anticipation Notes - Principal	\$440,000.00		
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$39,897.00		
Sewer			\$0.00	Bonds - Principal	\$1,670,000.00	\$1,245,000.00	\$1,080,000.00
0			\$0.00	Bonds - Interest	\$364,697.00	\$327,450.00	\$273,100.00
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00	Total	\$2,514,594.00	\$1,572,450.00	\$1,353,100.00
<u>Municipal Purposes</u>				Total Principal	\$2,110,000.00	\$1,245,000.00	\$1,080,000.00
Debt Authorized	\$1,322,000.00	\$1,322,000.00	\$0.00	Total Interest	\$404,594.00	\$327,450.00	\$273,100.00
Notes Outstanding	\$7,495,000.00	\$1,000,000.00	\$6,495,000.00	% of Total Current Year Budget	7.50%		
Bonds Outstanding	\$10,110,000.00	\$925,000.00	\$9,185,000.00	Description	Debt Not Listed Above		
Loans and Other Debt			\$0.00	Total Guarantees - Governmental			
Total (Current Year)	\$64,798,458.80	\$49,118,458.80	\$15,680,000.00	Total Guarantees - Other			
Population (2010 census)	17,892			Total Capital/Equipment Leases			
Per Capita Gross Debt	\$3,621.64			Total Other			
Per Capita Net Debt	\$876.37			Bond Rating	Moody's	Standard & Poors	Fitch
3 Yr. Average Property Valuation		\$3,561,928,420.00		Rating	Aa1		
Net Debt as % of 3 Year Avg Property Valuation		0.44%		Year of Last Rating	2020		
				Mark "X" if Municipality has no bond rating			

USER FRIENDLY BUDGET SECTION - Notes

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