



# State of New Jersey Local Government Services

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

2

**MUNICIPALITY:** 458

**Municode:**

**Filename:** 1529\_fba\_2018.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
Oscar		Cradle, Sr.	12/31/2018	osccrd@aol.com

### Chief Administrative Officer

Joseph	A.	Kostecki		joseph.kostecki@boroughofsouthtomsriver.com
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### Chief Financial Officer

Stephen	O.	Gallagher		strfinance@comcast.net
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### Municipal Clerk

Joseph	A.	Kostecki		joseph.kostecki@boroughofsouthtomsriver.com
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### Registered Municipal Accountant

Robert		Oliwa		roliwa@oliwacpa.com
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### Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kevin		McCormack	12/31/2018	kvjudymc@aol.com
Tom		Rolzhausen	12/31/2018	tom.rolzhausen@boroughofsouthtomsriver.com
Gregory		Handshy	12/31/2019	ghsh@comcast.net
Tanya	M.	Mosley	12/31/2019	t.m.mosley@comcast.net
Edward		Murray	12/31/2020	EDolfan129@aol.com
Sandford		Ross	12/31/2020	srossjr@comcast.net

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	1.485	\$3,280,390.06	51.89%	\$2,451.82	Municipal Purpose Tax	ACTUAL	\$3,403,047.08																								
Municipal Library			0.00%	\$0.00	Municipal Library																										
Municipal Open Space			0.00%	\$0.00	Municipal Open Space																										
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)																										
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)																										
Local School District			0.00%	\$0.00	Local School District																										
Regional School District	0.958	\$2,115,648.00	33.47%	\$1,581.72	Regional School District	ESTIMATED	\$2,157,960.96																								
County Purposes	0.355	\$783,963.80	12.40%	\$586.13	County Purposes	ESTIMATED	\$799,643.08																								
County Library	0.039	\$84,458.19	1.34%	\$64.39	County Library	ESTIMATED	\$86,147.35																								
County Board of Health	0.014	\$30,605.25	0.48%	\$23.11	County Board of Health	ESTIMATED	\$31,217.36																								
County Open Space	0.012	\$26,720.83	0.42%	\$19.81	County Open Space	ESTIMATED	\$27,255.25																								
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)																										
<b>Total (Calendar Year 2017 Budget)</b>	<b>2.863</b>	<b>\$6,321,786.13</b>	<b>100.00%</b>	<b>\$4,726.99</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$6,505,271.07</b>																								
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;"><b>2017</b></th> <th style="text-align: center;"><b>2018</b></th> </tr> </thead> <tbody> <tr> <td>Total Taxable Valuation as of October 1, 2017</td> <td style="text-align: right;">\$220,876,359.00</td> <td style="text-align: right;">\$222,575,581.00</td> </tr> <tr> <td>(To be used to calculate the current year tax rate)</td> <td></td> <td></td> </tr> <tr> <td>Current Year Average Residential Assessment</td> <td style="text-align: right;">\$165,106.06</td> <td style="text-align: right;">\$165,197.50</td> </tr> </tbody> </table>						<b>2017</b>	<b>2018</b>	Total Taxable Valuation as of October 1, 2017	\$220,876,359.00	\$222,575,581.00	(To be used to calculate the current year tax rate)			Current Year Average Residential Assessment	\$165,106.06	\$165,197.50	<table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>Revenue Anticipated, Excluding Tax Levy</td> <td style="text-align: right;">1,736,606.30</td> </tr> <tr> <td>Budget Appropriations, before Reserve for Uncollected Taxes</td> <td style="text-align: right;">4,619,231.69</td> </tr> <tr> <td>Total Non-Municipal Tax Levy</td> <td style="text-align: right;">\$3,102,223.99</td> </tr> <tr> <td>Amount to be Raised by Taxes - Before RUT</td> <td style="text-align: right;">\$5,984,849.38</td> </tr> <tr> <td>Reserve for Uncollected Taxes (RUT)</td> <td style="text-align: right;">\$520,421.69</td> </tr> <tr> <td><b>Total Amount to be Raised by Taxes</b></td> <td style="text-align: right;"><b>\$6,505,271.07</b></td> </tr> </tbody> </table>			Revenue Anticipated, Excluding Tax Levy	1,736,606.30	Budget Appropriations, before Reserve for Uncollected Taxes	4,619,231.69	Total Non-Municipal Tax Levy	\$3,102,223.99	Amount to be Raised by Taxes - Before RUT	\$5,984,849.38	Reserve for Uncollected Taxes (RUT)	\$520,421.69	<b>Total Amount to be Raised by Taxes</b>	<b>\$6,505,271.07</b>
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<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>																										
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2017																										
	1.485	1.529	2.96%		6,135,359.06																										
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					Total Tax Levy, CY 2017																										
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	6,338,508.92																										
	\$3,280,390.06	\$3,403,047.08	3.74%	\$122,657.02	% of Taxes Collected, CY 2017																										
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					96.79%																										
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2017																										
	\$2,451.82	\$2,525.87	3.02%	\$74.04	\$191,074.65																										

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

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\$3,280,390.06	\$3,403,047.08	3.74%	\$122,657.02				
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2017 <span style="float: right;"><u>6,135,359.06</u></span>		
\$2,453.18	\$2,525.87	2.96%	\$72.69		Total Tax Levy, CY 2017 <span style="float: right;"><u>6,338,508.92</u></span>		
					% of Taxes Collected, CY 2017 <span style="float: right;"><u>96.79%</u></span>		
					Delinquent Taxes - December 31, 2017 <span style="float: right;"><u>\$191,074.65</u></span>		

**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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	3.99%	\$24,000.00	\$601,000.00	\$625,000.00	\$625,000.00							
08	Local Revenue	7.72%	\$14,975.00	\$193,964.00	\$208,939.00	\$208,939.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$330,995.00	\$330,995.00	\$330,995.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00							
08	Additional Revenue Offset by Appropriations	-28.19%	(\$3,484.00)	\$12,359.00	\$8,875.00	\$8,875.00							
10	Public and Private Revenue	0.76%	\$330.35	\$43,502.75	\$43,833.10	\$43,833.10							
08	Other Special Items	148.75%	\$37,892.20	\$25,474.00	\$63,366.20	\$63,366.20							
15	Receipts from Delinquent Taxes	16.90%	\$26,830.00	\$158,768.00	\$185,598.00	\$185,598.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	3.74%	\$122,657.02	\$3,280,390.06	\$3,403,047.08	\$3,403,047.08							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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								
	<b>Total</b>	<b>5.45%</b>	<b>\$253,200.57</b>	<b>\$4,646,452.81</b>	<b>\$4,899,653.38</b>	<b>\$4,899,653.38</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>

**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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20 General Government	3.00	9.00	-12.83%	(\$60,414.00)	\$471,050.00	\$410,636.00	\$410,636.00									
21 Land-Use Administration		1.00	7.23%	\$1,050.00	\$14,525.00	\$15,575.00	\$15,575.00									
22 Uniform Construction Code		1.00	14.15%	\$3,650.00	\$25,800.00	\$29,450.00	\$29,450.00									
23 Insurance			11.26%	\$69,002.00	\$612,812.00	\$681,814.00	\$681,814.00									
25 Public Safety	14.00	8.00	-5.45%	(\$77,859.73)	\$1,428,095.2	\$1,350,235.4	\$1,175,698.0	\$174,537.4								
26 Public Works	4.00	2.00	21.90%	\$64,240.01	\$293,348.5	\$357,588.6	\$348,700.0	\$8,888.6								
27 Health and Human Services			0.00%	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00									
28 Parks and Recreation			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00									
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
30 Unclassified			277.05%	\$13,630.6	\$4,920.00	\$18,550.6	\$18,550.6									
31 Utilities and Bulk Purchases			2.83%	\$4,800.00	\$169,610.00	\$174,410.00	\$174,410.00									
32 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$144,500.00	\$144,500.00	\$144,500.00									
35 Contingency			0.00%	\$0.00	\$150.00	\$150.00	\$150.00									
36 Statutory Expenditures			8.36%	\$31,315.00	\$374,442.00	\$405,757.00	\$405,757.00									
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
42 Shared Services			#DIV/0!	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00									
43 Court and Public Defender		3.00	11.16%	\$9,500.00	\$85,100.00	\$94,600.00	\$94,600.00									
44 Capital			-40.00%	(\$10,000.00)	\$25,000.00	\$15,000.00	\$15,000.00									
45 Debt			151.17%	\$372,604.01	\$246,488.00	\$619,092.01	\$619,092.01									
46 Deferred Charges			-93.00%	(\$211,017.19)	\$226,890.1	\$15,872.9	\$15,872.9									
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			2.50%	\$12,699.7	\$507,721.9	\$520,421.6	\$520,421.6									
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
Total	21.00	24.00	5.45%	\$253,200.57	\$4,646,452.81	\$4,899,653.38	\$4,716,227.28	\$183,426.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	49	\$3,289,400.00	1.48%	15A Public Schools	1	\$5,669,400.00	25.03%
2 Residential	1,120	\$185,021,200.00	83.13%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	44	\$11,220,000.00	49.53%
4A Commercial	56	\$33,748,400.00	15.16%	15D Church and Charities	5	\$3,573,700.00	15.77%
4B Industrial	1	\$274,600.00	0.12%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt	12	\$2,191,700.00	9.67%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$241,981.00	0.11%				
<b>Total</b>	<b>1,227</b>	<b>\$222,575,581.00</b>	<b>100.00%</b>	<b>Total</b>	<b>62</b>	<b>\$22,654,800.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				99.02%			
Equalized Valuation, Taxable Properties				\$224,778,409.41			
Total # of property tax appeals filed in 2017				County Tax Board			
				15.00			
				State Tax Court			
				0.00			
Number of 2017 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 2017				\$7,017.22			

Percentage of Exempt vs.  
Non-Exempt Properties                      10.18%

<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 2017 Total Tax Rate
G Commercial/Industrial Exemption	None			
I Dwelling Exemption	None			
J Dwelling Abatement	None			
K New Dwelling/Conversion Exemption	None			
L New Dwelling/Conversion Abatement	None			
N Multiple Dwelling Exemption	None			
O Multiple Dwelling Abatement	None			
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**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		7.00	13,279.05	\$11,550.00	\$0.00	\$0.00	\$0.00	\$1,729.05
Supervisory Staff (Department Heads & Managers)	1.00	3.00	333,364.97	\$206,290.00	\$36,918.00	\$23,503.15	\$22,503.08	\$44,150.74
Police Officers (Including Superior Officers)	13.00	2.00	1,623,598.76	\$898,103.00	\$173,120.00	\$213,138.00	\$183,997.66	\$155,240.10
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	4.00		324,185.62	\$160,191.00	\$26,609.00	\$23,240.67	\$82,671.12	\$31,473.83
All Other Non-Union Employees not listed above	3.00	12.00	278,436.78	\$196,558.00	\$9,245.00	\$18,512.47	\$22,298.88	\$31,822.43
<b>Totals</b>	<b>21.00</b>	<b>24.00</b>	<b>2,572,865.18</b>	<b>\$1,472,692.00</b>	<b>\$245,892.00</b>	<b>\$278,394.29</b>	<b>\$311,470.74</b>	<b>\$264,416.15</b>

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**

	<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>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	7.00	\$11,229.27	\$78,604.86	5.00	\$11,861.16	\$59,305.80
Parent & Child	1.00	\$3,538.60	\$3,538.60	1.00	\$21,231.60	\$21,231.60
Employee & Spouse (or Partner)	4.00	\$19,274.39	\$77,097.54	3.00	\$23,722.32	\$71,166.96
Family	7.00	\$33,092.76	\$231,649.32	9.00	\$33,092.76	\$297,834.84
Employee Cost Sharing Contribution (enter as negative - )			(\$79,419.58)			(\$92,662.24)
<b>Subtotal</b>	<b>19.00</b>		<b>\$311,470.74</b>	<b>18.00</b>		<b>\$356,876.96</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	2	\$6,304.08	\$12,608.16	3	\$6,773.28	\$20,319.84
Parent & Child			\$0.00	1	\$23,427.48	\$23,427.48
Employee & Spouse (or Partner)	1	\$22,903.20	\$22,903.20			\$0.00
Family	2	\$40,571.76	\$81,143.52	1	\$41,500.44	\$41,500.44
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>5.00</b>		<b>\$116,654.88</b>	<b>5.00</b>		<b>\$85,247.76</b>
<b>GRAND TOTAL</b>	<b>24.00</b>		<b>\$428,125.62</b>	<b>23.00</b>		<b>\$442,124.72</b>

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)?**

<b>YES</b>
------------

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

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

		Gross Debt	Deductions	Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt		\$0.00	\$0.00	\$0.00				
Regional School Debt		\$622,580.86	\$622,580.86	\$0.00				
Utility Fund Debt								
0		\$0.00	\$0.00	\$0.00				
0				\$0.00				
0				\$0.00				
0				\$0.00				
0				\$0.00				
0				\$0.00				
<u>Municipal Purposes</u>								
Debt Authorized		\$352,755.94		\$352,755.94				
Notes Outstanding		\$4,771,710.00		\$4,771,710.00				
Bonds Outstanding				\$0.00				
Loans and Other Debt				\$0.00				
<b>Total (Current Year)</b>		<b>\$5,747,046.80</b>	<b>\$622,580.86</b>	<b>\$5,124,465.94</b>				
Population (2010 census)		3,684						
Per Capita Gross Debt		\$1,560.00						
Per Capita Net Debt		\$1,391.01						
3 Yr. Average Property Valuation			\$222,201,344.33					
Net Debt as % of 3 Year Avg Property Valuation			2.31%					
Utility Fund - Principal								
Utility Fund - Interest								
Bond Anticipation Notes - Principal					\$545,092.00			
Bond Anticipation Notes - Interest					\$74,000.00			
Bonds - Principal								
Bonds - Interest								
Loans & Other Debt - Principal								
Loans & Other Debt - Interest								
<b>Total</b>					<b>\$619,092.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Total Principal					\$545,092.00	\$0.00	\$0.00	\$0.00
Total Interest					\$74,000.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget					12.64%			
<b>Description</b>					<b>Debt Not Listed Above</b>			
Total Guarantees - Governmental								
Total Guarantees - Other								
Total Capital/Equipment Leases								
Total Other								
<b>Bond Rating</b>					<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>						<b>X</b>		





**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)
