

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 1220_fba_2016.xlsm

Website: southamboynj.gov

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
Fred	A.	Henry	12/31/2018	mayor@southamboynj.gov

Chief Administrative Officer

Camille		Tooker		tookerc@southamboynj.gov
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Chief Financial Officer

Angel		Albanese		albanesea@southamboynj.gov
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Municipal Clerk

Laura		Kemble		kalantsisl@southamboynj.gov
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Registered Municipal Accountant

Gary	W.	Higgins		ghiggins@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
DONALD		APPLEGATE	12/31/2016	don.applegate728@gmail.com
ZUSETTE		DATO	12/31/2016	zusette.aw@yahoo.com
MICHAEL		GROSS	12/31/2018	msgross@optonline.net
CHRISTINE		NOBLE	12/31/2018	tine713@gmail.com
THOMAS	B	REILLY	12/31/2016	tbreilly77@gmail.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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	134.00%	\$268,000.00	\$200,000.00	\$468,000.00	\$468,000.00							
08	Local Revenue	-0.79%	(\$11,236.72)	\$1,429,236.72	\$1,418,000.00	\$1,418,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,872,278.00	\$3,872,278.00	\$3,872,278.00							
08	Uniform Construction Code Fees	-0.52%	(\$906.00)	\$175,906.00	\$175,000.00	\$175,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-96.86%	(\$295,855.64)	\$305,452.84	\$9,597.20	\$9,597.20							
08	Other Special Items	-5.76%	(\$34,384.67)	\$596,884.67	\$562,500.00	\$562,500.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$16,482.70)	\$16,482.70	\$0.00	\$0.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	1.49%	\$155,805.11	\$10,434,632.88	\$10,590,437.99	\$10,590,437.99							
07	Minimum Library Tax	-2.59%	(\$7,230.29)	\$279,637.00	\$272,406.71	\$272,406.71							
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								
	Total	0.33%	\$57,709.09	\$17,310,510.81	\$17,368,219.90	\$17,368,219.90	\$0.00	\$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	Utility	Utility	
	Full-Time	Part-Time										
20	General Government	8.00	9.00	6.39%	\$70,987.00	\$1,110,565.00	\$1,181,552.00	\$1,181,552.00				
21	Land-Use Administration			0.28%	\$166.00	\$60,123.00	\$60,289.00	\$60,289.00				
22	Uniform Construction Code	1.00	9.00	4.65%	\$7,274.00	\$156,437.00	\$163,711.00	\$163,711.00				
23	Insurance			10.60%	\$345,123.88	\$3,255,551.00	\$3,600,674.88	\$3,600,674.88				
25	Public Safety	30.00	1.00	0.17%	\$6,173.00	\$3,691,589.00	\$3,697,762.00	\$3,697,762.00				
26	Public Works	19.00	4.00	3.78%	\$103,991.42	\$2,749,100.58	\$2,853,092.00	\$2,853,092.00				
27	Health and Human Services		1.00	0.22%	\$212.00	\$95,600.00	\$95,812.00	\$95,812.00				
28	Parks and Recreation	2.00	4.00	6.79%	\$14,214.00	\$209,191.00	\$223,405.00	\$223,405.00				
29	Education (including Library)			5.99%	\$18,000.00	\$300,472.00	\$318,472.00	\$318,472.00				
30	Unclassified			25.00%	\$5,000.00	\$20,000.00	\$25,000.00	\$25,000.00				
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$604,000.00	\$604,000.00	\$604,000.00				
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00					
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00					
36	Statutory Expenditures			4.22%	\$50,929.00	\$1,207,792.00	\$1,258,721.00	\$1,258,721.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00					
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00					
43	Court and Public Defender	2.00	3.00	13.68%	\$21,755.62	\$159,056.00	\$180,811.62	\$180,811.62				
44	Capital			50.00%	\$50,000.00	\$100,000.00	\$150,000.00	\$150,000.00				
45	Debt			13.33%	\$311,462.00	\$2,335,858.00	\$2,647,320.00	\$2,647,320.00				
46	Deferred Charges			-64.43%	(\$177,501.00)	\$275,501.00	\$98,000.00	\$98,000.00				
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00					
50	Reserve for Uncollected Taxes			21.21%	\$35,000.00	\$165,000.00	\$200,000.00	\$200,000.00				
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00					
Total		62.00	31.00	5.23%	\$862,786.92	\$16,495,835.58	\$17,358,622.50	\$17,358,622.50	\$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, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	176	\$40,125,100.00	4.43%	15A Public Schools	3	\$7,106,100.00	6.06%
2 Residential	2,687	\$726,615,500.00	80.13%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	46	\$54,801,400.00	46.72%
4A Commercial	148	\$85,425,500.00	9.42%	15D Church and Charities	10	\$25,901,700.00	22.08%
4B Industrial	8	\$49,736,800.00	5.49%	15E Cemeteries & Graveyards	1	\$2,035,000.00	1.73%
4C Apartments	7	\$4,854,100.00	0.54%	15F Other Exempt	136	\$27,457,700.00	23.41%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	3,027	\$906,757,000.00	100.00%	Total	196	\$117,301,900.00	100.00%
Average Ratio (%), Assessed to True Value				105.72%			
Equalized Valuation, Taxable Properties				\$857,696,746.12			
Total # of property tax appeals filed in 2015				69.00			
				State Tax Court			
				11.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				4.00			
Number of pending property tax appeals in State Tax Court				74.00			
Amount paid out by municipality for tax appeals in 2015				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties			
				12.94%			

<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 2015 Total Tax Rate
G Commercial/Industrial Exemption	0			
I Dwelling Exemption	0			
J Dwelling Abatement	0			
K New Dwelling/Conversion Exemption	0			
L New Dwelling/Conversion Abatement	0			
N Multiple Dwelling Exemption	0			
O Multiple Dwelling Abatement	0			
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		6.00	53,590.45	\$45,721.00		\$1,371.63		\$6,497.82
Supervisory Staff (Department Heads & Managers)	6.00	4.00	825,720.63	\$554,856.92		\$80,668.93	\$100,539.15	\$89,655.63
Police Officers (Including Superior Officers)	24.00		4,211,289.29	\$2,376,209.00	\$556,100.00	\$668,054.00	\$367,100.52	\$243,825.77
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	31.00	1.00	2,946,769.01	\$1,662,340.90	\$302,200.00	\$218,750.66	\$450,109.16	\$313,368.29
All Other Non-Union Employees not listed above	1.00	20.00	583,659.86	\$466,112.00	\$5,000.00	\$15,142.24	\$28,619.82	\$68,785.80
Totals	62.00	31.00	8,621,029.24	\$5,105,239.82	\$863,300.00	\$983,987.46	\$946,368.65	\$722,133.31

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

	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	16.00	\$11,613.27	\$185,812.32	17.00	\$12,002.68	\$204,045.56
Parent & Child	5.00	\$19,681.11	\$98,405.55	4.00	\$20,250.36	\$81,001.44
Employee & Spouse (or Partner)	10.00	\$23,408.73	\$234,087.30	12.00	\$24,857.96	\$298,295.52
Family	21.00	\$30,975.51	\$650,485.71	20.00	\$33,099.00	\$661,980.00
Employee Cost Sharing Contribution (enter as negative -)			(\$222,422.24)			(\$147,411.00)
Subtotal	52.00		\$946,368.64	53.00		\$1,097,911.52
<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	29	\$8,861.69	\$256,989.01	28.00	\$12,002.68	\$336,075.04
Parent & Child	2	\$21,067.44	\$42,134.88	2.00	\$20,250.36	\$40,500.72
Employee & Spouse (or Partner)	21	\$21,784.77	\$457,480.17	25.00	\$24,857.96	\$621,449.00
Family	8	\$35,071.89	\$280,575.12	9.00	\$33,099.00	\$297,891.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	60.00		\$1,037,179.18	64.00		\$1,295,915.76
GRAND TOTAL	112.00		\$1,983,547.82	117.00		\$2,393,827.28

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net	Current Year	2017	2018	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$8,200,000.00	\$8,200,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00				
Notes Outstanding	\$6,734,000.00		\$6,734,000.00				
Bonds Outstanding	\$9,818,052.17		\$9,818,052.17				
Loans and Other Debt	\$4,405,000.00	\$4,405,000.00	\$0.00				
Total (Current Year)	\$29,157,052.17	\$12,605,000.00	\$16,552,052.17				
Population (2010 census)	8,631						
Per Capita Gross Debt	\$3,378.18						
Per Capita Net Debt	\$1,917.74						
3 Yr. Average Property Valuation		\$825,800,004.00					
Net Debt as % of 3 Year Avg Property Valuation		2.00%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$1,016,000.00						
Bond Anticipation Notes - Interest	\$93,320.00						
Bonds - Principal	\$1,214,500.00			\$1,082,496.45	\$1,062,907.46	\$6,198,244.35	
Bonds - Interest	\$323,500.00			\$273,653.18	\$243,937.57	\$836,352.28	
Loans & Other Debt - Principal	\$34,600.00			\$22,200.00	\$22,900.00	\$23,500.00	
Loans & Other Debt - Interest	\$3,100.00			\$2,200.00	\$1,400.00	\$7,100.00	
Total	\$2,685,020.00			\$1,380,549.63	\$1,331,145.03	\$7,065,196.63	
Total Principal	\$2,265,100.00			\$1,104,696.45	\$1,085,807.46	\$6,221,744.35	
Total Interest	\$419,920.00			\$275,853.18	\$245,337.57	\$843,452.28	
% of Total Current Year Budget	15.47%						
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	A3	A-/Stable					
Year of Last Rating	42046	42117					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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