



State of New Jersey Local Government Services

Year: 2017 **Municipal User Friendly Budget**

MUNICIPALITY: 1220 South Amboy City - County of Middlesex Adopted ▼

Municode: 1220 Filename: 1220_fba_2017.xlsm

Website: www.southamboynj.gov

Phone Number: 732-525-5922

Mailing Address: 140 North Broadway

[Email the UFB if not using Outlook](#)

Municipality: South Amboy **State:** NJ **Zip:** 08879

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
ZUSETTE		DATO	12/31/2020	zusettelaw@yahoo.com
MICHAEL		GROSS	12/31/2018	msgross@optonline.net
BRIAN		MCLAUGHLIN	12/31/2020	mclaughlinforsouthamboycouncil@gmail.com
CHRISTINE		NOBLE	12/31/2018	tine713@gmail.com
THOMAS	B.	REILLY	12/31/2020	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	41.24%	\$193,000.00	\$468,000.00	\$661,000.00	\$661,000.00							
08	Local Revenue	-0.12%	(\$1,718.60)	\$1,412,718.60	\$1,411,000.00	\$1,411,000.00							
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	-0.35%	(\$719.17)	\$207,719.17	\$207,000.00	\$207,000.00							
	Special Revenue Items w/ Prior Written Consent												
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	447.78%	\$167,780.90	\$37,469.35	\$205,250.25	\$205,250.25							
08	Other Special Items	-43.76%	(\$252,902.85)	\$577,902.85	\$325,000.00	\$325,000.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$43,451.20)	\$43,451.20	\$0.00	\$0.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.28%	(\$242,561.57)	\$10,642,900.01	\$10,400,338.44	\$10,400,338.44							
07	Minimum Library Tax	5.62%	\$15,315.36	\$272,406.71	\$287,722.07	\$287,722.07							
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	-0.94%	(\$165,257.13)	\$17,534,845.89	\$17,369,588.76	\$17,369,588.76	\$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 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	8.00	8.00	-2.28%	(\$28,009.65)	\$1,228,452.00	\$1,200,442.35	\$1,200,442.35							
21	Land-Use Administration			15.62%	\$8,169.78	\$52,289.00	\$60,458.78	\$60,458.78							
22	Uniform Construction Code	1.00	9.00	1.86%	\$3,049.63	\$163,836.00	\$166,885.63	\$166,885.63							
23	Insurance			-11.81%	(\$425,254.05)	\$3,600,674.88	\$3,175,420.83	\$3,175,420.83							
25	Public Safety	30.00	17.00	3.93%	\$146,561.70	\$3,733,556.00	\$3,880,117.70	\$3,880,117.70							
26	Public Works	22.00	3.00	3.51%	\$99,948.60	\$2,850,642.00	\$2,950,590.60	\$2,950,590.60							
27	Health and Human Services		1.00	-0.24%	(\$227.02)	\$95,862.00	\$95,634.98	\$95,634.98							
28	Parks and Recreation	2.00	4.00	3.71%	\$7,911.83	\$213,405.00	\$221,316.83	\$221,316.83							
29	Education (including Library)			0.00%	\$0.00	\$318,472.00	\$318,472.00	\$318,472.00							
30	Unclassified			0.00%	\$0.00	\$25,000.00	\$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								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			-0.63%	(\$8,165.78)	\$1,291,721.00	\$1,283,555.22	\$1,283,555.22							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	2.00	2.00	3.15%	\$4,990.77	\$158,392.82	\$163,383.59	\$163,383.59							
44	Capital			33.33%	\$50,000.00	\$150,000.00	\$200,000.00	\$200,000.00							
45	Debt			0.84%	\$22,140.00	\$2,647,320.00	\$2,669,460.00	\$2,669,460.00							
46	Deferred Charges			-85.10%	(\$83,400.00)	\$98,000.00	\$14,600.00	\$14,600.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-32.50%	(\$65,000.00)	\$200,000.00	\$135,000.00	\$135,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	65.00	44.00	-1.53%	(\$267,284.19)	\$17,431,622.70	\$17,164,338.51	\$17,164,338.51	\$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, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	174	\$38,649,000.00	4.38%
2 Residential	2,688	\$726,039,000.00	82.25%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	149	\$85,584,500.00	9.70%
4B Industrial	8	\$27,987,900.00	3.17%
4C Apartments	7	\$4,473,800.00	0.51%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	0	\$0.00	0.00%
Total	3,026	\$882,734,200.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$882,734,200.00

Total # of property tax appeals filed in 2016	County Tax Board	39.00
	State Tax Court	4.00
Number of 2016 County Tax Board decisions appealed to Tax Court		8.00
Number of pending property tax appeals in State Tax Court		23.00

Amount paid out by municipality for tax appeals in 2016	\$46,273.39
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<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$7,106,100.00	6.06%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	47	\$55,058,500.00	46.97%
15D Church and Charities	10	\$25,901,700.00	22.10%
15E Cemeteries & Graveyards	1	\$2,035,000.00	1.74%
15F Other Exempt	136	\$27,123,700.00	23.14%
Total	197	\$117,225,000.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 13.28%

<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 2016 Total Tax Rate
G Commercial/Industrial Exemption				
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	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	54,483.58	\$46,635.42	\$0.00	\$1,399.06	\$0.00	\$6,449.10
Supervisory Staff (Department Heads & Managers)	6.00	4.00	881,181.87	\$610,226.07	\$0.00	\$85,093.04	\$90,676.08	\$95,186.68
Police Officers (Including Superior Officers)	24.00		4,358,091.71	\$2,482,434.29	\$617,800.00	\$624,000.00	\$387,852.13	\$246,005.29
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	31.00	3.00	3,100,257.13	\$1,661,856.82	\$297,600.00	\$226,463.64	\$599,116.13	\$315,220.54
All Other Non-Union Employees not listed above	3.00	31.00	690,988.95	\$523,542.86	\$2,500.00	\$23,025.49	\$65,009.88	\$76,910.72
Totals	64.00	44.00	9,085,003.24	\$5,324,695.46	\$917,900.00	\$959,981.23	\$1,142,654.22	\$739,772.33

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	17.00	\$12,334.32	\$209,683.44	16.00	\$11,613.27	\$185,812.32
Parent & Child	8.00	\$22,463.88	\$179,711.04	5.00	\$19,681.11	\$98,405.55
Employee & Spouse (or Partner)	7.00	\$24,954.60	\$174,682.20	10.00	\$23,408.73	\$234,087.30
Family	25.00	\$34,325.04	\$858,126.00	21.00	\$30,975.51	\$650,485.71
Employee Cost Sharing Contribution (enter as negative -)			(\$280,000.00)			
Subtotal	57.00		\$1,142,202.68	52.00		\$1,168,790.88
<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	28	\$10,691.80	\$299,370.40	29	\$8,861.69	\$256,989.01
Parent & Child	2	\$26,089.61	\$52,179.22	2	\$21,067.44	\$42,134.88
Employee & Spouse (or Partner)	27	\$22,851.57	\$616,992.39	21	\$21,784.77	\$457,480.17
Family	7	\$39,658.25	\$277,607.75	8	\$35,071.89	\$280,575.12
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	64.00		\$1,246,149.76	60.00		\$1,037,179.18
GRAND TOTAL	121.00		\$2,388,352.44	112.00		\$2,205,970.06

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				
	Debt		Debt	Current Year	2018	2019	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$7,737,892.00	\$7,737,892.00	\$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	\$9,446,750.00		\$9,446,750.00				
Bonds Outstanding	\$8,708,983.30		\$8,708,983.30				
Loans and Other Debt	\$3,055,000.00	\$3,055,000.00	\$0.00				
Total (Current Year)	\$28,948,625.30	\$10,792,892.00	\$18,155,733.30				
Population (2010 census)	8,631						
Per Capita Gross Debt	\$3,354.03						
Per Capita Net Debt	\$2,103.55						
3 Yr. Average Property Valuation		\$833,885,269.33					
Net Debt as % of 3 Year Avg Property Valuation		2.18%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$1,170,600.00			
Bond Anticipation Notes - Interest				\$115,660.00			
Bonds - Principal				\$1,083,000.00	\$1,062,907.46	\$1,057,059.72	\$5,506,519.72
Bonds - Interest				\$275,000.00	\$243,936.57	\$213,203.41	\$605,525.45
Loans & Other Debt - Principal				\$22,200.00	\$22,900.00	\$23,500.00	\$0.00
Loans & Other Debt - Interest				\$3,000.00	\$1,600.00	\$800.00	\$0.00
Total				\$2,669,460.00	\$1,331,344.03	\$1,294,563.13	\$6,112,045.17
Total Principal				\$2,275,800.00	\$1,085,807.46	\$1,080,559.72	\$5,506,519.72
Total Interest				\$393,660.00	\$245,536.57	\$214,003.41	\$605,525.45
% of Total Current Year Budget				15.55%			
Description		Debt Not Listed Above					
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>		<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		A3	A-/Stable				
Year of Last Rating		Feb 11 2015	April 23 2015				
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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