



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 1350 Union Beach Borough - County of Monmouth Adopted ▼

Municode: 1350 Filename: 1350_fba_2016.xlsm

Website: ubnj.net

Phone Number: 732 264-2277

Mailing Address: 650 Poole Avenue

Email the UFB if not using Outlook Municipality: Union Beach State: NJ Zip: 07735

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul	J.	Smith		paulsmithjr@optonline.net

Chief Administrative Officer

Robert	M.	Howard		rhowardjr@optonline.net
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Chief Financial Officer

Joseph	J.	Faccone		ubfinance@optonline.net
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Municipal Clerk

Anne Marie		Frischia		ubboroclerk@optonline.net
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Registered Municipal Accountant

Robert	A.	Hulsart		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Louis		Andreuzzi	12/31/2017	louandreuzzi@optonline.net
Charles	W.	Cocuzza	12/31/2018	ubcouncilman@optonline.net
Charlanne		Roche	12/31/2017	ubcheri@optonline.net
Albin	J.	Wicki	12/31/2018	albinjwicki@optonline.net
Jeffrey		Williams	12/31/2016	jdw07735@optonline.net
Timothy		Perrella	12/31/2016	tperrella@optonline.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.249	\$6,227,638.06	45.62%	\$2,609.55
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.166	\$5,813,619.00	42.58%	\$2,436.14
Regional School District			0.00%	\$0.00
County Purposes	0.283	\$1,412,130.79	10.34%	\$591.27
County Library	0.019	\$93,099.04	0.68%	\$39.70
County Board of Health	0.006	\$27,958.32	0.20%	\$12.54
County Open Space	0.016	\$77,814.75	0.57%	\$33.43
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	2.739	\$13,652,259.96	100.00%	\$5,722.62

Total Taxable Valuation as of October 1, 2015 \$498,538,824.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$208,931.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.249	1.248	-0.08%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,227,638.06	\$6,319,080.87	1.47%	\$91,442.81

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,609.55	\$2,607.46	-0.08%	(\$2.09)

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,319,080.87
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$5,900,000.00
Regional School District		
County Purposes	ESTIMATED	\$1,545,000.00
County Library	ESTIMATED	\$95,000.00
County Board of Health	ESTIMATED	\$30,000.00
County Open Space	ESTIMATED	\$80,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$13,969,080.87

Revenue Anticipated, Excluding Tax Levy	3,507,998.29
Budget Appropriations, before Reserve for Uncollected Taxes	9,428,979.16
Total Non-Municipal Tax Levy	\$7,650,000.00
Amount to be Raised by Taxes - Before RUT	\$13,570,980.87
Reserve for Uncollected Taxes (RUT)	\$398,119.36
Total Amount to be Raised by Taxes	\$13,969,100.23

% of Tax Collections used to Calculate RUT 97.15%

If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	13,476,372.02
Total Tax Levy, CY 2015	13,814,437.55
% of Taxes Collected, CY 2015	97.55%

Delinquent Taxes - December 31, 2015 \$308,839.92

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	45.73%	\$198,000.00	\$433,000.00	\$631,000.00	\$631,000.00							
08	Local Revenue	-11.67%	(\$189,838.39)	\$1,626,038.39	\$1,436,200.00	\$296,400.00		\$1,139,800.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$666,446.00	\$666,446.00	\$666,446.00							
08	Uniform Construction Code Fees	-38.03%	(\$260,789.00)	\$685,789.00	\$425,000.00	\$425,000.00							
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	-75.26%	(\$106,733.87)	\$141,816.03	\$35,082.16	\$35,082.16							
08	Other Special Items	-47.50%	(\$1,082,271.79)	\$2,278,541.92	\$1,196,270.13	\$1,196,270.13							
15	Receipts from Delinquent Taxes	-26.23%	(\$97,780.67)	\$372,780.67	\$275,000.00	\$275,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-1.15%	(\$73,822.05)	\$6,392,902.92	\$6,319,080.87	\$6,319,080.87							
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								
	Total	-12.81%	(\$1,613,235.77)	\$12,597,314.93	\$10,984,079.16	\$9,844,279.16	\$0.00	\$1,139,800.00	\$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	7.00	9.00	0.67%	\$11,298.00	\$1,690,877.00	\$1,702,175.00	\$822,175.00			\$880,000.00					
21		5.00	-81.85%	(\$101,500.00)	\$124,000.00	\$22,500.00	\$22,500.00								
22	4.00	5.00	38.02%	\$101,750.00	\$267,600.00	\$369,350.00	\$369,350.00								
23			1.84%	\$20,000.00	\$1,086,500.00	\$1,106,500.00	\$1,106,500.00								
25	19.00	13.00	-8.30%	(\$211,212.52)	\$2,544,933.45	\$2,333,720.93	\$2,319,616.00	\$14,104.93							
26	11.00		2.52%	\$19,678.30	\$781,800.00	\$801,478.30	\$788,800.00	\$12,678.30							
27	1.00	1.00	0.48%	\$341.59	\$70,933.41	\$71,275.00	\$71,275.00								
28			0.00%	\$0.00	\$36,750.00	\$36,750.00	\$36,750.00								
29			0.00%	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00								
30			-24.09%	(\$28,250.00)	\$117,250.00	\$89,000.00	\$89,000.00								
31			-0.04%	(\$98.00)	\$275,098.00	\$275,000.00	\$275,000.00								
32			4.87%	\$31,039.76	\$637,759.17	\$668,798.93	\$660,500.00	\$8,298.93							
35			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
36			2.15%	\$15,362.00	\$713,253.00	\$728,615.00	\$725,615.00			\$3,000.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00									
42			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
43	1.00	4.00	14.93%	\$13,025.00	\$87,225.00	\$100,250.00	\$100,250.00								
44			21.62%	\$49,600.00	\$229,400.00	\$279,000.00	\$175,000.00			\$104,000.00					
45			-20.49%	(\$214,019.00)	\$1,044,715.00	\$830,696.00	\$677,896.00			\$152,800.00					
46			-30.13%	(\$486,991.00)	\$1,616,361.00	\$1,129,370.00	\$1,129,370.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00									
50			12.76%	\$45,035.49	\$353,064.51	\$398,100.00	\$398,100.00								
55			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	43.00	37.00	-6.27%	(\$734,940.38)	\$11,719,019.54	\$10,984,079.16	\$9,809,197.00	\$35,082.16	\$0.00	\$1,139,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	238	\$18,719,400.00	3.75%	15A Public Schools	7	\$11,910,400.00	21.14%	
2 Residential	2,021	\$422,249,900.00	84.70%	15B Other Schools			0.00%	
3A/3B Farm			0.00%	15C Public Property	165	\$35,213,600.00	62.49%	
4A Commercial	50	\$16,244,500.00	3.26%	15D Church and Charities	10	\$5,642,100.00	10.01%	
4B Industrial	5	\$40,453,100.00	8.11%	15E Cemeteries & Graveyards			0.00%	
4C Apartments	1	\$360,400.00	0.07%	15F Other Exempt	16	\$3,586,600.00	6.36%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property		\$511,524.00	0.10%					
Total	2,315	\$498,538,824.00	100.00%	Total	198	\$56,352,700.00	100.00%	
Average Ratio (%), Assessed to True Value		96.57%		Percentage of Exempt vs. Non-Exempt Properties				11.30%
Equalized Valuation, Taxable Properties		\$516,246,064.00						
Total # of property tax appeals filed in 2015		County Tax Board	69.00					
		State Tax Court	2.00					
Number of 2015 County Tax Board decisions appealed to Tax Court								
Number of pending property tax appeals in State Tax Court								
Amount paid out by municipality for tax appeals in 2015		\$0.00						

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 2015 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**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
NONE					NONE					NONE					NONE				
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	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total					Total Long Term Exemptions - GRAND TOTAL		\$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		7.00	41,000.00	\$38,000.00				\$3,000.00
Supervisory Staff (Department Heads & Managers)	4.00		371,026.00	\$282,000.00		\$27,000.00	\$39,026.00	\$23,000.00
Police Officers (Including Superior Officers)	15.00		2,361,029.00	\$1,313,250.00	\$369,250.00	\$246,614.00	\$291,915.00	\$140,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	19.00		1,341,539.00	\$903,975.00	\$54,125.00	\$84,001.00	\$219,438.00	\$80,000.00
All Other Non-Union Employees not listed above	5.00	30.00	767,071.00	\$534,450.00	\$6,000.00	\$48,000.00	\$134,621.00	\$44,000.00
Totals	43.00	37.00	4,881,665.00	\$3,071,675.00	\$429,375.00	\$405,615.00	\$685,000.00	\$290,000.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	14.00	\$11,928.00	\$166,992.00	13.00	\$11,850.93	\$154,062.09
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	8.00	\$24,192.00	\$193,536.00	5.00	\$22,552.07	\$112,760.35
Family	14.00	\$34,488.00	\$482,832.00	17.00	\$31,603.68	\$537,262.56
Employee Cost Sharing Contribution (enter as negative -)			(\$158,360.00)			(\$134,085.00)
Subtotal	36.00		\$685,000.00	35.00		\$670,000.00
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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
GRAND TOTAL	36.00		\$685,000.00	35.00		\$670,000.00

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 Union	789.50	\$362,541.49	X		
Local Teamsters 641	659.25	\$81,325.08	X		
Department Heads	241.25	\$44,568.53			X
Totals	1690.00	\$488,435.10			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016		\$40,000.00			

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

			Current Year	2017	2018	All Additional Future	
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt		\$0.00	Utility Fund - Principal	\$32,317.89	\$33,871.22	\$35,499.21	\$1,613,161.66
Regional School Debt		\$0.00	Utility Fund - Interest	\$81,482.11	\$79,522.78	\$77,894.79	\$1,107,208.19
Utility Fund Debt			Bond Anticipation Notes - Principal	\$120,876.00			
Sewer	\$2,066,565.34	\$2,066,565.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0		\$0.00	Bond Anticipation Notes - Interest	\$44,000.00			
0		\$0.00	Bonds - Principal	\$250,000.00	\$250,000.00	\$255,000.00	\$3,164,000.00
0		\$0.00	Bonds - Interest	\$116,020.00	\$110,270.00	\$103,720.00	\$589,705.00
0		\$0.00	Loans & Other Debt - Principal	\$117,036.61	\$128,273.80	\$129,521.43	\$1,051,651.77
0		\$0.00	Loans & Other Debt - Interest	\$29,963.39	\$26,802.22	\$23,870.84	\$128,895.13
0		\$0.00	Total	\$791,696.00	\$628,740.02	\$625,506.27	\$7,654,621.75
Municipal Purposes			Total Principal	\$520,230.50	\$412,145.02	\$420,020.64	\$5,828,813.43
Debt Authorized	\$4,275.00	\$4,275.00	Total Interest	\$271,465.50	\$216,595.00	\$205,485.63	\$1,825,808.32
Notes Outstanding	\$5,162,054.00	\$5,162,054.00	% of Total Current Year Budget	7.21%			
Bonds Outstanding	\$3,919,000.00	\$3,919,000.00	Description	Debt Not Listed Above			
Loans and Other Debt	\$946,233.52	\$946,233.52	Total Guarantees - Governmental	None			
Total (Current Year)	\$12,098,127.86	\$2,066,565.34	Total Guarantees - Other				
			Total Capital/Equipment Leases				
			Total Other				
Population (2010 census)	6,649		Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$1,819.54		Rating		AA-		
Per Capita Net Debt	\$1,508.73		Year of Last Rating		April 2015		
3 Yr. Average Property Valuation		\$521,536,864.67	Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		1.92%					

