



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

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
Steven	M.	Fulop	12/31/2021	FulopS@jcnj.org

Chief Administrative Officer

Brian		Platt		Bplatt@jcnj.org
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Chief Financial Officer

Lubna		Muneer		Lmuneer@jcnj.org
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Municipal Clerk

Sean		Gallagher		Sgallagher@jcnj.org
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Registered Municipal Accountant

Mark	W.	Bednarz		
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joyce		Watterman	12/31/2021	RLavarro@jcnj.org
Rolando		Lavarro	12/31/2021	JWatterman@jcnj.org
Daniel		Rivera	12/31/2021	DRivera@jcnj.org
Denise		Ridley	12/31/2021	Dridley@jcnj.org
Mira		Prinz-Arey	12/31/2021	Mprinz-arey@jcnj.org
Richard		Boggiano	12/31/2021	Rboggiano@jcnj.org
Michael		Yun	12/31/2021	MYun@jcnj.org
James		Solomon	12/31/2021	Jsolomon@jcnj.org
Jermaine		Robinson	12/31/2021	Jrobinson@jcnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	0.689	\$236,746,746.00	46.32%	\$3,030.15	Municipal Purpose Tax	ACTUAL	\$247,989,793.00
Municipal Library	0.027	\$9,472,953.00	1.85%	\$118.74	Municipal Library	ACTUAL	\$11,338,173.00
Municipal Open Space	0.002	\$687,216.86	0.13%	\$8.80	Municipal Open Space	ACTUAL	\$2,895,400.00
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	0.360	\$123,593,307.00	24.18%	\$1,583.24	Local School District	ESTIMATED	\$127,258,394.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.400	\$137,412,447.44	26.89%	\$1,759.16	County Purposes	ESTIMATED	\$140,000,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$3,164,096.10	0.62%	\$43.98	County Open Space	ESTIMATED	\$3,250,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	1.488	\$511,076,766.40	100.00%	\$6,544.06	Total ESTIMATED amount to be raised by taxes		\$532,731,760.00
Total Taxable Valuation as of October 1, 2019 <u>\$34,296,469,810.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>352,602,303.00</u>		
Current Year Average Residential Assessment <u>\$439,789.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>592,432,673.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$273,403,794.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$513,234,164.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$7,815,748.69</u>		
0.689	0.704	2.18%			Total Amount to be Raised by Taxes <u>\$521,049,912.69</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.50%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used <u>40A:4-41c(1) 3 yr avg</u>		
\$236,746,746.00	\$247,989,793.00	4.75%	\$11,243,047.00		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2019 <u>525,937,744.13</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 <u>526,526,725.87</u>		
\$3,030.15	\$3,096.11	2.18%	\$65.97		% of Taxes Collected, CY 2019 <u>99.89%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2019 <u>\$588,981.74</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	59.62%	\$15,847,592.00	\$26,580,248.00	\$42,427,840.00	\$42,427,840.00							
08	Local Revenue	-1.03%	(\$546,018.00)	\$53,226,967.00	\$52,680,949.00	\$52,680,949.00							
09	State Aid (without offsetting appropriation)	-0.21%	(\$137,006.00)	\$66,358,892.00	\$66,221,886.00	\$66,221,886.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$7,121,992.00	\$7,121,992.00	\$7,121,992.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-75.28%	(\$27,340,786.00)	\$36,320,368.00	\$8,979,582.00	\$8,979,582.00							
08	Other Special Items	-10.62%	(\$18,644,334.00)	\$175,527,339.00	\$156,883,005.00	\$156,883,005.00							
15	Receipts from Delinquent Taxes	-50.90%	(\$2,294,955.00)	\$4,508,431.00	\$2,213,476.00	\$2,213,476.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.86%	\$4,537,778.00	\$243,452,015.00	\$247,989,793.00	\$247,989,793.00							
07	Minimum Library Tax	19.69%	\$1,865,220.00	\$9,472,953.00	\$11,338,173.00	\$11,338,173.00							
54	Open Space Levy Tax	-100.00%	(\$686,000.00)	\$686,000.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	-5.48%	(\$168,004.00)	\$3,063,404.00	\$2,895,400.00	\$2,895,400.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-4.40%	(\$27,566,513.00)	\$626,318,609.00	\$598,752,096.00	\$598,752,096.00	\$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	312.00	93.00	15.53%	\$4,204,486.00	\$27,076,357.00	\$31,280,843.00	\$28,993,155.00	\$2,287,688.00						
21	Land-Use Administration	28.00	0.00	-25.05%	(\$634,441.00)	\$2,532,234.00	\$1,897,793.00	\$1,897,793.00	\$0.00						
22	Uniform Construction Code	69.00	3.00	12.26%	\$461,498.00	\$3,763,269.00	\$4,224,767.00	\$4,224,767.00	\$0.00						
23	Insurance	0.00	0.00	-4.02%	(\$4,404,621.00)	\$109,642,454.00	\$105,237,833.00	\$105,237,833.00	\$0.00						
25	Public Safety	1,787.00	253.00	1.84%	\$3,521,995.00	\$191,790,523.00	\$195,312,518.00	\$194,903,939.00	\$408,579.00						
26	Public Works	310.00	30.00	9.60%	\$4,734,529.00	\$49,311,346.00	\$54,045,875.00	\$49,621,627.00	\$4,424,248.00						
27	Health and Human Services	75.00	2.00	21.04%	\$1,158,275.00	\$5,503,868.00	\$6,662,143.00	\$5,102,592.00	\$1,559,551.00						
28	Parks and Recreation	33.00	491.00	11.69%	\$588,326.00	\$5,032,353.00	\$5,620,679.00	\$4,897,253.00	\$723,426.00						
29	Education (including Library)	0.00	0.00	17.86%	\$1,718,173.00	\$9,620,000.00	\$11,338,173.00	\$11,338,173.00	\$0.00						
30	Unclassified	0.00	0.00	-25.42%	(\$495,000.00)	\$1,947,000.00	\$1,452,000.00	\$1,452,000.00	\$0.00						
31	Utilities and Bulk Purchases	0.00	0.00	-7.21%	(\$1,010,473.00)	\$14,024,286.00	\$13,013,813.00	\$13,013,813.00	\$0.00						
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
35	Contingency	0.00	0.00	0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00						
36	Statutory Expenditures	0.00	0.00	8.09%	\$4,999,683.00	\$61,808,945.00	\$66,808,628.00	\$66,808,628.00	\$0.00						
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
43	Court and Public Defender	85.00	8.00	9.50%	\$456,474.00	\$4,803,448.00	\$5,259,922.00	\$5,259,922.00	\$0.00						
44	Capital	0.00	0.00	-100.00%	(\$1,874,490.00)	\$1,874,490.00	\$0.00	\$0.00	\$0.00						
45	Debt	0.00	0.00	5.59%	\$3,862,316.00	\$69,152,754.00	\$73,015,070.00	\$73,015,070.00	\$0.00						
46	Deferred Charges	0.00	0.00	-56.16%	(\$12,959,474.00)	\$23,075,326.00	\$10,115,852.00	\$10,115,852.00	\$0.00						
48	Debt - Type 1 School District	0.00	0.00	-5.48%	(\$305,000.00)	\$5,561,764.00	\$5,256,764.00	\$5,256,764.00	\$0.00						
50	Reserve for Uncollected Taxes	0.00	0.00	7.37%	\$559,912.00	\$7,599,511.00	\$8,159,423.00	\$8,159,423.00	\$0.00						
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	Total	2,699.00	880.00	0.77%	\$4,582,168.00	\$594,169,928.00	\$598,752,096.00	\$589,348,604.00	\$9,403,492.00	\$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, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	8,739	\$3,024,724,400.00	8.80%	15A Public Schools	174	\$1,292,724,200.00	6.41%
2 Residential	37,021	\$16,041,947,110.00	46.69%	15B Other Schools	59	\$327,165,400.00	1.62%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	1,060	\$5,489,061,782.00	27.23%
4A Commercial	4,286	\$9,015,134,600.00	26.24%	15D Church and Charities	536	\$1,043,034,100.00	5.17%
4B Industrial	544	\$2,446,179,600.00	7.12%	15E Cemeteries & Graveyards	9	\$95,669,300.00	0.47%
4C Apartments	1,666	\$3,768,484,100.00	10.97%	15F Other Exempt	7,969	\$11,911,724,100.00	59.09%
5A/5B Railroad	133	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$64,373,216.00	0.19%				
Total	52,390	\$34,360,843,026.00	100.00%	Total	9,807	\$20,159,378,882.00	100.00%
Average Ratio (%), Assessed to True Value				100.00%			
Equalized Valuation, Taxable Properties				\$34,360,843,026.00			
Total # of property tax appeals filed in 2019				County Tax Board			
				3,788.00			
				State Tax Court			
				800.00			
Number of 2019 County Tax Board decisions appealed to Tax Court				550.00			
Number of pending property tax appeals in State Tax Court				1,911.00			
Amount paid out by municipality for tax appeals in 2019				\$10,137,321.82			

Percentage of Exempt vs.
Non-Exempt Properties 58.67%

<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 2019 Total Tax Rate
G Commercial/Industrial Exemption	19		\$115,704,500.00	\$1,721,682.96
I Dwelling Exemption	10		\$2,838,000.00	\$42,229.44
J Dwelling Abatement	160		\$18,121,400.00	\$269,646.43
K New Dwelling/Conversion Exemption	19		\$4,039,300.00	\$60,104.78
L New Dwelling/Conversion Abatement	548		\$86,207,900.00	\$1,282,773.55
N Multiple Dwelling Exemption	6		\$84,847,704.00	\$1,262,533.84
O Multiple Dwelling Abatement	6		\$6,674,000.00	\$99,309.12
Total 5 Yr Exemptions/Abatements	768	0.00	318,432,804.00	4,738,280.12

**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	10.00	0.00	974,965.65	\$713,520.00	\$0.00	\$100,677.67	\$109,037.78	\$51,730.20
Supervisory Staff (Department Heads & Managers)	10.00	0.00	1,891,811.04	\$1,403,165.00	\$0.00	\$197,986.58	\$188,930.00	\$101,729.46
Police Officers (Including Superior Officers)	1022.00	0.00	148,934,271.58	\$91,138,471.00	\$6,500,000.00	\$26,858,507.40	\$17,358,504.03	\$7,078,789.15
Fire Fighters (Including Superior Officers)	663.00	0.00	99,232,479.00	\$62,250,000.00	\$2,300,000.00	\$18,345,075.00	\$11,657,529.00	\$4,679,875.00
All Other Union Employees not listed above	994.00	226.00	113,064,677.14	\$73,504,591.00	\$3,207,800.00	\$10,371,497.79	\$20,419,140.00	\$5,561,648.35
All Other Non-Union Employees not listed above	0.00	654.00	2,645,648.00	\$2,180,000.00	\$0.00	\$307,598.00	\$0.00	\$158,050.00
Totals	2699.00	880.00	366,743,852.41	\$231,189,747.00	\$12,007,800.00	\$56,181,342.45	\$49,733,140.81	\$17,631,822.16

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	1,112.00	\$13,028.04	\$14,487,180.48	1,041.00	\$12,478.76	\$12,990,389.16
Parent & Child	416.00	\$17,645.28	\$7,340,436.48	431.00	\$17,974.56	\$7,747,035.36
Employee & Spouse (or Partner)	260.00	\$24,902.04	\$6,474,530.40	284.00	\$27,969.00	\$7,943,196.00
Family	757.00	\$28,427.40	\$21,519,541.80	791.00	\$31,721.76	\$25,091,912.16
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	2,545.00		\$49,821,689.16	2,547.00		\$53,772,532.68
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	2	\$13,028.64	\$26,057.28	1	\$12,478.76	\$12,478.76
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	3	\$24,902.04	\$74,706.12	3	\$27,969.00	\$83,907.00
Family	3	\$28,427.40	\$85,282.20	1	\$31,721.76	\$31,721.76
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	8.00		\$186,045.60	5.00		\$128,107.52
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	1,120	\$14,888.76	\$16,675,411.20	1,041	\$12,017.00	\$12,509,697.00
Parent & Child	93	\$21,941.40	\$2,040,550.20	80	\$21,621.00	\$1,729,680.00
Employee & Spouse (or Partner)	926	\$28,217.40	\$26,129,312.40	803	\$27,551.70	\$22,124,015.10
Family	410	\$33,106.92	\$13,573,837.20	361	\$30,417.94	\$10,980,876.34
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	2,549.00		\$58,419,111.00	2,285.00		\$47,344,268.44
GRAND TOTAL	5,102.00		\$108,426,845.76	4,837.00		\$101,244,908.64

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)?

NO

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

NO

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2021	2022	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$17,517,258.00	\$17,517,258.00	\$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	\$176,326,887.00		\$176,326,887.00				
Notes Outstanding	\$81,033,098.00		\$81,033,098.00				
Bonds Outstanding	\$525,072,728.00	\$188,178,728.00	\$336,894,000.00				
Loans and Other Debt	\$846,989.00		\$846,989.00				
Total (Current Year)	\$800,796,960.00	\$205,695,986.00	\$595,100,974.00				
Population (2010 census)	<u>247,597</u>						
Per Capita Gross Debt	<u>\$3,234.28</u>						
Per Capita Net Debt	<u>\$2,403.51</u>						
3 Yr. Average Property Valuation		<u>\$29,344,551.90</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>2027.98%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal				\$2,267,983.00			
Bond Anticipation Notes - Interest				\$3,635,497.00			
Bonds - Principal				\$53,391,000.00			
Bonds - Interest				\$18,859,142.00			
Loans & Other Debt - Principal				\$100,759.00			
Loans & Other Debt - Interest				\$16,450.00			
Total				\$78,270,831.00	\$0.00	\$0.00	\$0.00
Total Principal				\$55,759,742.00	\$0.00	\$0.00	\$0.00
Total Interest				\$22,511,089.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget				<u>13.07%</u>			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating	Aa3	AA-/Stable	AA-				
Year of Last Rating	2018	2018	2018				
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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