



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 1417_fba_2020.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
Robert	H.	Conley	12/31/2023	conleyr@rosenet.org

Chief Administrative Officer

Raymond	M.	Codey		codeyr@rosenet.org
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Chief Financial Officer

James	E.	Burnet		burneti@rosenet.org
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Municipal Clerk

Elizabeth		Osborne		osbornee@rosenet.org
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Registered Municipal Accountant

Valerie	A.	Dolan		vdolan@nisivoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Astri		Baillie	12/31/2021	bailliea@rosenet.org
Maureen		Byrne	12/31/2022	byrnem@rosenet.org
Debra		Coen	12/31/2021	coend@rosenet.org
Rachel		Ehrlich	12/31/2022	ehrichr@rosenet.org
John		Hoover	12/31/2020	hooverj@rosenet.org
Carmela		Vitale	12/31/2020	vitalec@rosenet.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	0.375	\$13,383,259.18	19.02%	\$0.00	Municipal Purpose Tax	ACTUAL	\$13,590,735.67
Municipal Library	0.040	\$1,427,983.82	2.03%	\$0.00	Municipal Library	ACTUAL	\$1,475,231.33
Municipal Open Space	0.018	\$642,000.62	0.91%	\$0.00	Municipal Open Space	ACTUAL	\$646,634.38
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	1.222	\$43,590,927.00	61.96%	\$0.00	Local School District	ESTIMATED	\$44,656,591.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.308	\$10,976,911.87	15.60%	\$0.00	County Purposes	ESTIMATED	\$11,275,000.00
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	\$326,622.17	0.46%	\$0.00	County Open Space	ESTIMATED	\$342,953.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	1.973	\$70,347,704.66	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$71,987,145.38
Total Taxable Valuation as of October 1, 2019		\$3,592,413,200.00			Revenue Anticipated, Excluding Tax Levy		17,750,998.23
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		31,013,565.23
Current Year Average Residential Assessment		\$687,319.65			Total Non-Municipal Tax Levy		\$56,921,178.38
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$70,183,745.38
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT)		\$1,803,400.00
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes		\$71,987,145.38
	0.375	0.378	0.82%				
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT		97.49%
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$13,383,259.18	\$13,590,735.67	1.55%	\$207,476.49			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2019		70,360,596.73
	\$0.00	\$2,600.25	#DIV/0!	\$2,600.25	Total Tax Levy, CY 2019		70,734,349.10
					% of Taxes Collected, CY 2019		99.47%
					Delinquent Taxes - December 31, 2019		\$300,836.85

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	Water Utility	Electric Utility	Utility	Utility	Utility	Utility
08	Surplus	27.84%	\$1,434,373.00	\$5,151,796.25	\$6,586,169.25	\$5,413,397.25		\$1,172,772.00					
08	Local Revenue	-21.72%	(\$5,499,616.50)	\$25,321,262.50	\$19,821,646.00	\$1,469,874.00		\$2,677,000.00	\$15,674,772.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$808,529.00	\$808,529.00	\$808,529.00							
08	Uniform Construction Code Fees	-0.03%	(\$157.98)	\$619,157.98	\$619,000.00	\$619,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-34.34%	(\$386,193.52)	\$1,124,469.52	\$738,276.00	\$738,276.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-17.45%	(\$43,749.99)	\$250,671.97	\$206,921.98	\$206,921.98							
08	Other Special Items	-1.85%	(\$155,629.95)	\$8,425,629.95	\$8,270,000.00	\$8,270,000.00							
15	Receipts from Delinquent Taxes	-7.44%	(\$18,093.47)	\$243,093.47	\$225,000.00	\$225,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-10.01%	(\$1,511,506.83)	\$15,102,242.50	\$13,590,735.67	\$13,590,735.67							
07	Minimum Library Tax	3.31%	\$47,247.51	\$1,427,983.82	\$1,475,231.33	\$1,475,231.33							
54	Open Space Levy Tax	-15.21%	(\$115,988.32)	\$762,622.70	\$646,634.38		\$646,634.38						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-10.55%	(\$6,249,316.05)	\$59,237,459.66	\$52,988,143.61	\$32,816,965.23	\$646,634.38	\$3,849,772.00	\$15,674,772.00	\$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	Water Utility	Electric Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	18.00	3.00	5.69%	\$101,773.00	1,788,645.00	\$1,890,418.00	1,890,418.00								
21	Land-Use Administration	4.00		1.48%	\$4,452.00	299,922.00	\$304,374.00	304,374.00								
22	Uniform Construction Code	3.00	4.00	2.87%	\$26,318.00	916,539.00	\$942,857.00	942,857.00								
23	Insurance			0.38%	\$9,453.00	2,456,663.00	\$2,466,116.00	2,466,116.00								
25	Public Safety	50.00	41.00	6.41%	\$405,073.26	6,318,461.99	\$6,723,535.25	6,708,012.00	15,523.25							
26	Public Works	32.00	8.00	7.02%	\$1,637,936.75	23,327,025.23	\$24,964,961.98	5,385,915.00	54,502.98	3,849,772.00	15,674,772.00					
27	Health and Human Services	2.00	4.00	18.86%	\$72,141.00	382,599.00	\$454,740.00	454,740.00								
28	Parks and Recreation		1.00	4.52%	\$16,517.00	365,743.00	\$382,260.00	382,260.00								
29	Education (including Library)	13.00	22.00	2.88%	\$47,247.00	1,637,984.00	\$1,685,231.00	1,685,231.00								
30	Unclassified			-5.10%	(\$63,191.24)	1,239,670.62	\$1,176,479.38	709,500.00	140,000.00	\$326,979.38						
31	Utilities and Bulk Purchases			0.00%	\$0.00	1,130,000.00	\$1,130,000.00	1,130,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			0.00%	\$0.00	50,000.00	\$50,000.00	50,000.00								
36	Statutory Expenditures			3.39%	\$72,240.00	2,130,200.00	\$2,202,440.00	2,202,440.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-27.62%	(\$281,724.00)	1,020,000.00	\$738,276.00	738,276.00								
43	Court and Public Defender	2.00	2.00	-100.00%	(\$15,230.00)	15,230.00	\$0.00									
44	Capital			-7.89%	(\$300,000.00)	3,800,000.00	\$3,500,000.00	3,500,000.00								
45	Debt			-0.36%	(\$9,300.00)	2,582,355.00	\$2,573,055.00	2,253,400.00	\$319,655.00							
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.00%	\$35,400.00	1,768,000.00	\$1,803,400.00	1,803,400.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		124.00	85.00	3.43%	\$1,759,105.77	\$51,229,037.84	\$52,988,143.61	\$32,606,939.00	\$210,026.23	\$646,634.38	\$3,849,772.00	\$15,674,772.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	96	\$19,894,700.00	0.55%
2 Residential	4,264	\$2,930,731,000.00	81.58%
3A/3B Farm			0.00%
4A Commercial	220	\$547,559,500.00	15.24%
4B Industrial	5	\$4,072,500.00	0.11%
4C Apartments	35	\$90,155,500.00	2.51%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,620	\$3,592,413,200.00	100.00%
Average Ratio (%), Assessed to True Value		81.17%	
Equalized Valuation, Taxable Properties		\$4,425,698,102.00	
Total # of property tax appeals filed in 2019		County Tax Board	33.00
		State Tax Court	38.00
Number of 2019 County Tax Board decisions appealed to Tax Court			0.00
Number of pending property tax appeals in State Tax Court			82.00
Amount paid out by municipality for tax appeals in 2019			\$6,035.58

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$66,953,400.00	11.02%
15B Other Schools	4	\$230,300,600.00	37.91%
15C Public Property	73	\$182,510,400.00	30.04%
15D Church and Charities	19	\$51,601,200.00	8.49%
15E Cemeteries & Graveyards	2	\$8,250,000.00	1.36%
15F Other Exempt	70	\$67,932,900.00	11.18%
Total	174	\$607,548,500.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		16.91%	

<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				
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			0.00					
Supervisory Staff (Department Heads & Managers)	16.00		2,488,319.81	\$1,904,193.71		\$202,414.13	\$236,041.16	\$145,670.82
Police Officers (Including Superior Officers)	31.00		4,513,596.01	\$2,985,391.24	\$275,000.00	\$793,105.85	\$412,823.25	\$47,275.67
Fire Fighters (Including Superior Officers)	13.00		2,194,995.16	\$1,396,938.49	\$250,000.00	\$332,593.02	\$191,583.04	\$23,880.61
All Other Union Employees not listed above	45.00		6,288,762.17	\$3,913,210.94	\$680,000.00	\$623,271.56	\$720,899.03	\$351,380.64
All Other Non-Union Employees not listed above	19.00	68.00	2,973,004.86	\$2,334,846.62	\$95,000.00	\$164,621.43	\$192,653.53	\$185,883.27
Totals	124.00	68.00	18,458,678.01	\$12,534,581.00	\$1,300,000.00	\$2,116,006.00	\$1,754,000.00	\$754,091.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

No

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	40.00	\$11,076.72	\$443,068.80	37.00	\$11,601.96	\$429,272.52
Parent & Child	5.00	\$19,827.24	\$99,136.20	4.00	\$20,767.56	\$83,070.24
Employee & Spouse (or Partner)	19.00	\$22,153.44	\$420,915.36	17.00	\$23,202.92	\$394,449.64
Family	45.00	\$30,903.96	\$1,390,678.20	48.00	\$32,369.52	\$1,553,736.96
Employee Cost Sharing Contribution (enter as negative -)			(\$659,665.86)			(\$683,414.64)
Subtotal	109.00		\$1,694,132.70	106.00		\$1,777,114.72
<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			\$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	109.00		\$1,694,132.70	106.00		\$1,777,114.72

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
Fire Chief	15.00	\$8,236.80		x	
Superintendent of Public Works	2.00	\$1,072.48		x	
Police Chief	71.51	\$33,901.19		x	
Chief Financial Officer	5.83	\$3,226.56		x	
Borough Engineer	9.63	\$5,392.02		x	
Borough Administrator	1.00	\$679.50		x	
Court Administrator	14.00	\$4,943.40		x	
BuildingSubcode Construction Official	9.23	\$4,762.32		x	
Electric Utility Director	5.00	\$2,681.21		x	
Qualified Purchasing Agent/Personnel Director	7.00	\$2,573.03		x	
Senior Citizen Coordinator	2.07	\$429.20		x	
Director of Technology	0.00	\$0.00		x	
Tax Assessor	6.50	\$3,204.34		x	
Borough Clerk	5.00	\$1,938.38		x	
Health Officer	0.00	\$0.00		x	
Policemen's Benevolent Association	1075.86	\$424,700.68	x		
Teamsters Local Union	67.91	\$25,275.43	x		
Borough of Madison Employees Federation	40.90	\$14,863.92	x		
IBEW LU 1289	19.44	\$7,137.10	x		
FMBA	21.58	\$12,890.17	x		
Plumbing Subcode Official	6.00	\$930.24		x	
Finance/Payroll Assistant	3.57	\$975.57		x	
Accounts Payable	4.30	\$976.85		x	
Assistant Engineer	0.47	\$217.39		x	
Electrical Inspector	2.00	\$315.76		x	
Tax Collector	1.00	\$260.63		x	
Executive Assistant	7.07	\$2,171.94		x	
Downtown Manager	1.00	\$244.05		x	
Cummunications	2.75	\$655.83		x	
Nurse	19.00	\$6,243.93		x	
Assistant Deputy Court Administrator	7.22	\$1,409.38		x	
Dispatchers/Special Resource Officers	86.56	\$14,944.03		x	
Totals	1520.40	\$587,253.33			
Total Funds Reserved as of end of 2019					
Total Funds Appropriated in 2020					

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

			Current Year	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$32,560,000.00	\$32,560,000.00				
Regional School Debt						
Utility Fund Debt						
Water		\$0.00				
Electric		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$9,555,481.00	\$9,555,481.00				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$15,946,000.00	\$15,946,000.00				
Loans and Other Debt	\$1,890,031.36	\$1,890,031.36				
Total (Current Year)	\$59,951,512.36	\$32,560,000.00	\$2,572,632.05	\$2,516,722.05	\$2,444,562.07	\$14,324,039.09
Population (2010 census)	15,845					
Per Capita Gross Debt	\$3,783.62					
Per Capita Net Debt	\$1,728.72					
3 Yr. Average Property Valuation		\$4,234,200,325.00				
Net Debt as % of 3 Year Avg Property Valuation		0.65%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,680,000.00	\$1,705,000.00	\$1,705,000.00	\$10,856,000.00
Bonds - Interest			\$734,155.00	\$654,755.00	\$574,105.00	\$1,845,267.50
Loans & Other Debt - Principal			\$129,355.91	\$129,497.43	\$139,653.85	\$1,478,524.17
Loans & Other Debt - Interest			\$29,121.14	\$27,469.62	\$25,803.22	\$144,247.42
Total			\$2,572,632.05	\$2,516,722.05	\$2,444,562.07	\$14,324,039.09
Total Principal			\$1,809,355.91	\$1,834,497.43	\$1,844,653.85	\$12,334,524.17
Total Interest			\$763,276.14	\$682,224.62	\$599,908.22	\$1,989,514.92
% of Total Current Year Budget			4.86%			
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		AAA				
Year of Last Rating		2013				
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)
