



# 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
Walter	G	LaCicero	12/31/2022	

**Chief Administrative Officer**

Robert	L	Brice		
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**Chief Financial Officer**

Christine	A	Sierfeld		
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**Municipal Clerk**

Donnelly	M	Amico		
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**Registered Municipal Accountant**

Robert	S	Oliwa		
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Anita	F	Zalom	12/31/2023	
Robert	P	Lamb	12/31/2022	
Michael		Stogdill	12/31/2022	
Joanne		Filippone	12/31/2021	
James	G	Borowski	12/31/2021	
David		Finter	12/31/2023	



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 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	0.255	\$6,051,744.00	31.04%	\$0.00	Municipal Purpose Tax	ACTUAL	\$6,090,641.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	0.166	\$3,933,655.00	20.18%	\$0.00	Local School District	ESTIMATED	\$4,012,328.10
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.335	\$7,957,622.77	40.82%	\$0.00	County Purposes	ESTIMATED	\$9,699,351.00
County Library	0.037	\$877,004.68	4.50%	\$0.00	County Library		
County Board of Health	0.016	\$391,208.65	2.01%	\$0.00	County Board of Health		
County Open Space	0.012	\$283,331.55	1.45%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2020 Budget)</b>	<b>0.821</b>	<b>\$19,494,566.65</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$19,802,320.10</b>
Total Taxable Valuation as of October 1, 2020 <span style="float: right;"><u>\$2,379,364,300.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;">3,334,851.10</span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$879,971.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;">8,995,492.81</span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;">\$13,711,679.10</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;">\$19,372,320.81</span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;">\$429,703.94</span>		
0.255	0.256	0.39%			Total Amount to be Raised by Taxes <span style="float: right;">\$19,802,024.75</span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>97.83%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$6,051,744.00	\$6,090,641.00	0.64%	\$38,897.00				
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					<b>Tax Collections - ACTUAL as of Prior Year</b>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2020 <span style="float: right;">19,391,454.80</span>		
\$0.00	\$2,252.73	#DIV/0!	\$2,252.73		Total Tax Levy, CY 2020 <span style="float: right;">19,571,170.32</span>		
					% of Taxes Collected, CY 2020 <span style="float: right;"><u>99.08%</u></span>		
					Delinquent Taxes - December 31, 2020 <span style="float: right;"><u>\$162,827.75</u></span>		

**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	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Electric Utility	Utility	Utility
08	Surplus	14.35%	\$320,700.00	\$2,234,700.00	\$2,555,400.00	\$1,770,000.00			\$241,800.00	\$272,900.00	\$270,700.00		
08	Local Revenue	-8.15%	(\$568,617.44)	\$6,973,467.44	\$6,404,850.00	\$1,185,000.00			\$822,850.00	\$1,395,000.00	\$3,002,000.00		
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$168,609.00	\$168,609.00	\$168,609.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-84.52%	(\$47,743.55)	\$56,486.36	\$8,742.81	\$8,742.81							
08	Other Special Items	-17.59%	(\$8,540.29)	\$48,540.29	\$40,000.00	\$40,000.00							
15	Receipts from Delinquent Taxes	23.62%	\$31,044.15	\$131,455.85	\$162,500.00	\$162,500.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-4.01%	(\$254,750.90)	\$6,345,391.90	\$6,090,641.00	\$6,090,641.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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								
	<b>Total</b>	<b>-3.31%</b>	<b>(\$527,908.03)</b>	<b>\$15,958,650.84</b>	<b>\$15,430,742.81</b>	<b>\$9,425,492.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,064,650.00</b>	<b>\$1,667,900.00</b>	<b>\$3,272,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Electric Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	5.00	8.00	1.82%	\$51,494.61	\$2,824,705.39	\$2,876,200.00	\$631,850.00	\$4,500.00	\$1,500.00	\$725,250.00	\$516,400.00	\$996,700.00			
21	Land-Use Administration		3.00	-7.15%	(\$4,350.00)	\$60,850.00	\$56,500.00	\$56,500.00								
22	Uniform Construction Code		3.00	0.00%	\$0.00	\$21,200.00	\$21,200.00	\$21,200.00								
23	Insurance			1.30%	\$20,700.00	\$1,588,000.00	\$1,608,700.00	\$1,605,200.00			\$2,500.00	\$500.00	\$500.00			
25	Public Safety	15.00	20.00	3.02%	\$66,080.58	\$2,190,867.40	\$2,256,947.98	\$2,255,650.00	\$1,297.98							
26	Public Works	18.00	6.00	4.00%	\$48,566.01	\$1,213,678.82	\$1,262,244.83	\$1,256,300.00	\$5,944.83							
27	Health and Human Services			-45.41%	(\$5,200.00)	\$11,450.00	\$6,250.00	\$6,250.00								
28	Parks and Recreation		58.00	18.45%	\$117,400.00	\$636,300.00	\$753,700.00	\$753,700.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			0.00%	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00								
31	Utilities and Bulk Purchases			0.01%	\$300.00	\$2,954,900.00	\$2,955,200.00	\$275,200.00				\$750,000.00	\$1,930,000.00			
32	Landfill / Solid Waste Disposal			4.25%	\$7,500.00	\$176,500.00	\$184,000.00	\$184,000.00								
35	Contingency			0.00%	\$0.00	\$500.00	\$500.00	\$500.00								
36	Statutory Expenditures			3.09%	\$33,000.00	\$1,069,000.00	\$1,102,000.00	\$886,000.00			\$60,000.00	\$58,000.00	\$98,000.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			26.52%	\$2,557.00	\$9,643.00	\$12,200.00	\$12,200.00								
43	Court and Public Defender	1.00	2.00	-2.51%	(\$2,800.00)	\$111,500.00	\$108,700.00	\$108,700.00								
44	Capital			157.14%	\$165,000.00	\$105,000.00	\$270,000.00	\$115,000.00			\$45,000.00	\$5,000.00	\$105,000.00			
45	Debt			-6.69%	(\$108,800.00)	\$1,625,200.00	\$1,516,400.00	\$804,000.00			\$231,900.00	\$338,000.00	\$142,500.00			
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$430,000.00	\$430,000.00	\$430,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>39.00</b>	<b>100.00</b>	<b>2.60%</b>	<b>\$391,448.20</b>	<b>\$15,039,294.61</b>	<b>\$15,430,742.81</b>	<b>\$9,412,250.00</b>	<b>\$11,742.81</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$1,064,650.00</b>	<b>\$1,667,900.00</b>	<b>\$3,272,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION**  
**STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.	<b>Amount</b>	<b>Comment/Explanation</b>

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	67	\$36,646,500.00	1.54%	15A Public Schools	1	\$8,269,000.00	12.07%
2 Residential	2,604	\$2,291,445,500.00	96.30%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	16	\$41,168,500.00	60.10%
4A Commercial	72	\$49,432,600.00	2.08%	15D Church and Charities	5	\$15,316,300.00	22.36%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments	2	\$1,839,700.00	0.08%	15F Other Exempt	112	\$3,751,200.00	5.48%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>2,745</b>	<b>\$2,379,364,300.00</b>	<b>100.00%</b>	<b>Total</b>	<b>134</b>	<b>\$68,505,000.00</b>	<b>100.00%</b>
 				Percentage of Exempt vs. Non-Exempt Properties <span style="float: right;">2.88%</span>			
Average Ratio (%), Assessed to True Value <span style="float: right;">98.54%</span>							
Equalized Valuation, Taxable Properties <span style="float: right;">\$2,414,617,718.69</span>							
Total # of property tax appeals filed in 2020				County Tax Board		12.00	
				State Tax Court		4.00	
Number of 2020 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court						4.00	
Amount paid out by municipality for tax appeals in 2020						\$28,452.88	

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate
<b>Total Long Term Exemptions - Column Total</b>		0.00	0.00	0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00	<b>Total Long Term Exemptions - Column Total</b>		\$0.00	\$0.00	\$0.00
<b>Mark "X" if Grand Total</b>																			
										<b>Total Long Term Exemptions - GRAND TOTAL</b>					\$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	77,747.21	\$37,500.00	\$1,500.00	\$1,510.00	\$34,253.71	\$2,983.50
Supervisory Staff (Department Heads & Managers)	4.00	1.00	625,711.69	\$448,013.00		\$54,573.36	\$88,852.34	\$34,272.99
Police Officers (Including Superior Officers)	14.00	5.00	2,135,710.10	\$1,302,000.00	\$75,000.00	\$396,112.00	\$257,257.60	\$105,340.50
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	23.00		2,593,014.14	\$1,406,462.01	\$167,000.00	\$212,375.76	\$686,806.53	\$120,369.84
All Other Non-Union Employees not listed above		9.00	241,616.22	\$177,572.00	\$12,000.00	\$26,813.37	\$10,728.59	\$14,502.26
<b>Totals</b>	<b>41.00</b>	<b>22.00</b>	<b>5,673,799.36</b>	<b>\$3,371,547.01</b>	<b>\$255,500.00</b>	<b>\$691,384.49</b>	<b>\$1,077,898.77</b>	<b>\$277,469.09</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	5.00	\$11,598.48	\$57,992.40	6.00	\$11,666.52	\$69,999.12
Parent & Child	3.00	\$25,046.28	\$75,138.84	3.00	\$25,928.16	\$77,784.48
Employee & Spouse (or Partner)	9.00	\$28,388.76	\$255,498.84	8.00	\$27,981.96	\$223,855.68
Family	19.00	\$35,042.16	\$665,801.04	19.00	\$35,707.92	\$678,450.48
Employee Cost Sharing Contribution (enter as negative - )			(\$194,817.43)			(\$183,814.63)
<b>Subtotal</b>	<b>36.00</b>		<b>\$859,613.69</b>	<b>36.00</b>		<b>\$866,275.13</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$35,042.16	\$35,042.16	1	\$35,707.92	\$35,707.92
Employee Cost Sharing Contribution (enter as negative - )			(\$788.45)			(\$803.43)
<b>Subtotal</b>	<b>1.00</b>		<b>\$34,253.71</b>	<b>1.00</b>		<b>\$34,904.49</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	9	\$439.14	\$3,952.26	10	\$5,090.94	\$50,909.40
Parent & Child	1	\$570.71	\$570.71	1	\$6,233.88	\$6,233.88
Employee & Spouse (or Partner)	12	\$1,170.80	\$14,049.60	13	\$14,957.64	\$194,449.32
Family	4	\$2,127.04	\$8,508.16	4	\$22,861.56	\$91,446.24
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>26.00</b>		<b>\$27,080.73</b>	<b>28.00</b>		<b>\$343,038.84</b>
<b>GRAND TOTAL</b>	<b>63.00</b>		<b>\$920,948.13</b>	<b>65.00</b>		<b>\$1,244,218.46</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$2,500,000.00	\$2,500,000.00	\$0.00	Utility Fund - Principal	\$507,000.00	\$520,000.00	\$530,000.00	\$4,500,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$205,400.00	\$210,000.00	\$225,000.00	\$1,700,000.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$245,000.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$10,000.00			
Water	\$2,128,708.93	\$2,128,708.93	\$0.00	Bonds - Principal	\$375,000.00	\$390,000.00	\$400,000.00	\$4,100,000.00
Sewer	\$3,173,300.00	\$3,173,300.00	\$0.00	Bonds - Interest	\$174,000.00	\$151,000.00	\$160,000.00	\$800,000.00
Electric	\$192,089.00	\$192,089.00	\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$1,516,400.00	\$1,271,000.00	\$1,315,000.00	\$11,100,000.00
<u>Municipal Purposes</u>				Total Principal	\$1,127,000.00	\$910,000.00	\$930,000.00	\$8,600,000.00
Debt Authorized			\$0.00	Total Interest	\$389,400.00	\$361,000.00	\$385,000.00	\$2,500,000.00
Notes Outstanding	\$1,283,798.37	\$201,272.94	\$1,082,525.43	% of Total Current Year Budget	9.83%			
Bonds Outstanding	\$5,705,000.00		\$5,705,000.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$14,982,896.30	\$8,195,370.87	\$6,787,525.43	Total Guarantees - Other				
Population (2010 census)	1,875			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$7,990.88			Total Other				
Per Capita Net Debt	\$3,620.01			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$2,293,170,348.67		Rating	Aa3	AA		
Net Debt as % of 3 Year Avg Property Valuation		0.30%		Year of Last Rating	Aa3	AA		
				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)
