



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 2011_fbi_2021.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
Allen		Morgan	12/31/2022	amorgan@newprov.org

Chief Administrative Officer

Bernadette		Cuccaro		bcuccaro@newprov.org
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Chief Financial Officer

Joseph		Kovalcik		jkovalcik@newprov.org
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Municipal Clerk

Wendi		Barry		wbarry@newprov.org
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Registered Municipal Accountant

James		Cerullo		jcerullo@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Matthew		Cumiskey	12/31/2021	mcumiskey@newprov.org
Peter		DeSarno	12/31/2021	pdesarno@newprov.org
Nadine		Geoffroy	12/31/2023	ngeoffroy@newprov.org
Michelle		Matsikoudis	12/31/2022	mmatsukoudis@newprov.org
Lisa		McKnight	12/31/2023	lmcknight@newprov.org
Robert		Munoz	12/31/2022	rmunoz@newprov.org

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	0.990	\$14,283,336.22	20.20%	\$2,791.06	Municipal Purpose Tax	ACTUAL	\$14,796,047.00
Municipal Library	0.068	\$982,919.00	1.39%	\$192.07	Municipal Library	ACTUAL	\$994,331.00
Municipal Open Space	0.009	\$129,883.00	0.18%	\$25.38	Municipal Open Space	ESTIMATED	\$133,000.00
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)	ESTIMATED	\$77,050.00
Local School District	2.778	\$40,096,889.00	56.70%	\$7,833.96	Local School District	ESTIMATED	\$40,096,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes			0.00%	\$0.00	County Purposes	ESTIMATED	\$14,790,000.00
County Library	1.023	\$14,766,372.12	20.88%	\$2,884.86	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$453,758.55	0.64%	\$90.24	County Open Space	ESTIMATED	\$460,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	4.900	\$70,713,157.89	100.00%	\$13,817.57	Total ESTIMATED amount to be raised by taxes		\$71,346,428.00
Total Taxable Valuation as of October 1, 2020 <u>\$1,452,145,217.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>8,163,067.95</u>		
Current Year Average Residential Assessment <u>\$282,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>21,813,050.95</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$55,556,050.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$69,206,033.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,140,392.77</u>		
0.990	1.019	2.93%			Total Amount to be Raised by Taxes <u>\$71,346,425.77</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$14,283,336.22	\$14,796,047.00	3.59%	\$512,710.78		Tax Collections - ACTUAL as of Prior Year		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2020 <u>70,801,019.83</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2020 <u>71,084,277.16</u>		
\$2,791.06	\$2,873.58	2.96%	\$82.52		% of Taxes Collected, CY 2020 <u>99.60%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2020 <u>\$226,960.43</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$3,775,000.00	\$3,775,000.00	\$3,775,000.00							
08	Local Revenue	-19.96%	(\$133,598.56)	\$669,398.56	\$535,800.00	\$535,800.00							
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$1,303,819.01	\$1,303,819.00	\$1,303,819.00							
08	Uniform Construction Code Fees	94.45%	\$329,332.00	\$348,668.00	\$678,000.00	\$678,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
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	-60.67%	(\$662,623.17)	\$1,092,219.12	\$429,595.95	\$429,595.95							
08	Other Special Items	-22.60%	(\$362,332.21)	\$1,603,185.21	\$1,240,853.00	\$1,240,853.00							
15	Receipts from Delinquent Taxes	-41.37%	(\$141,115.84)	\$341,115.84	\$200,000.00	\$200,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-9.04%	(\$1,469,602.50)	\$16,265,649.50	\$14,796,047.00	\$14,796,047.00							
07	Minimum Library Tax	1.16%	\$11,412.00	\$982,919.00	\$994,331.00	\$994,331.00							
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								
	Total	-9.21%	(\$2,428,528.29)	\$26,381,974.24	\$23,953,445.95	\$23,953,445.95	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	7.00	13.00	-3.75%	(\$70,083.00)	\$1,869,300.00	\$1,799,217.00	\$1,795,000.00	\$4,217.00						
21	Land-Use Administration			0.58%	\$500.00	\$85,850.00	\$86,350.00	\$86,350.00							
22	Uniform Construction Code	2.00	6.00	0.00%	\$0.00	\$437,225.00	\$437,225.00	\$437,225.00							
23	Insurance			-3.42%	(\$67,336.00)	\$1,966,192.00	\$1,898,856.00	\$1,898,856.00							
25	Public Safety	31.00	26.00	6.97%	\$320,877.95	\$4,601,315.00	\$4,922,192.95	\$4,920,097.00	\$2,095.95						
26	Public Works	13.00		-2.10%	(\$55,800.00)	\$2,660,500.00	\$2,604,700.00	\$2,602,200.00	\$2,500.00						
27	Health and Human Services		2.00	-1.82%	(\$2,725.00)	\$149,475.00	\$146,750.00	\$146,750.00							
28	Parks and Recreation	2.00	70.00	11.49%	\$45,500.00	\$396,150.00	\$441,650.00	\$401,650.00	\$40,000.00						
29	Education (including Library)	6.00	15.00	1.16%	\$11,412.00	\$982,919.00	\$994,331.00	\$994,331.00							
30	Unclassified			-15.63%	(\$50,000.00)	\$320,000.00	\$270,000.00	\$270,000.00							
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$897,000.00	\$897,000.00	\$897,000.00							
32	Landfill / Solid Waste Disposal	3.00		5.97%	\$100,000.00	\$1,675,500.00	\$1,775,500.00	\$1,775,500.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			5.04%	\$92,307.00	\$1,831,367.00	\$1,923,674.00	\$1,923,674.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	4.00	5.00	2.21%	\$8,740.00	\$395,200.00	\$403,940.00	\$403,940.00							
44	Capital			11.01%	\$63,000.00	\$572,000.00	\$635,000.00	\$635,000.00							
45	Debt			-2.04%	(\$50,072.22)	\$2,451,737.22	\$2,401,665.00	\$2,401,665.00							
46	Deferred Charges			0.00%	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			2.65%	\$55,196.00	\$2,085,199.00	\$2,140,395.00	\$2,140,395.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	68.00	137.00	1.70%	\$401,516.73	\$23,551,929.22	\$23,953,445.95	\$23,904,633.00	\$48,812.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>			
X				Prepaid Construction Code Fees	\$330,000.00	Removed from the Balance Sheet, cannot be anticipated in next year's budget

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	91	\$9,277,800.00	0.64%
2 Residential	3,731	\$1,124,249,600.00	77.42%
3A/3B Farm		\$0.00	0.00%
4A Commercial	127	\$202,475,892.00	13.94%
4B Industrial	26	\$49,830,400.00	3.43%
4C Apartments	14	\$63,890,500.00	4.40%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$2,421,025.00	0.17%
Total	3,990	\$1,452,145,217.00	100.00%

Average Ratio (%), Assessed to True Value	48.34%
Equalized Valuation, Taxable Properties	\$3,004,024,031.86

Total # of property tax appeals filed in 2020	County Tax Board	29.00
	State Tax Court	15.00
Number of 2020 County Tax Board decisions appealed to Tax Court		4.00
Number of pending property tax appeals in State Tax Court		41.00

Amount paid out by municipality for tax appeals in 2020	\$340,522.46
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$34,886,800.00	33.10%
15B Other Schools	1	\$5,735,900.00	5.44%
15C Public Property	91	\$40,185,900.00	38.12%
15D Church and Charities	17	\$21,462,500.00	20.36%
15E Cemeteries & Graveyards	1	\$125,100.00	0.12%
15F Other Exempt	12	\$3,011,100.00	2.86%
Total	126	\$105,407,300.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 7.26%

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 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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
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	36,429.45	\$33,000.00		\$904.95		\$2,524.50
Supervisory Staff (Department Heads & Managers)	7.00		1,070,770.00	\$825,000.00		\$124,657.50	\$58,000.00	\$63,112.50
Police Officers (Including Superior Officers)	26.00	3.00	4,867,592.36	\$3,151,800.00	\$228,000.00	\$1,020,237.66	\$209,000.00	\$258,554.70
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	14.00		1,797,508.68	\$1,223,050.00	\$145,000.00	\$184,802.86	\$140,000.00	\$104,655.83
All Other Non-Union Employees not listed above	11.00	50.00	2,289,445.27	\$1,797,365.00		\$271,581.85	\$83,000.00	\$137,498.42
Totals	58.00	60.00	10,061,745.76	\$7,030,215.00	\$373,000.00	\$1,602,184.82	\$490,000.00	\$566,345.95

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	19.00	\$10,296.34	\$195,630.46	15.00	\$8,913.00	\$133,695.00
Parent & Child	5.00	\$18,331.61	\$91,658.05	7.00	\$18,247.00	\$127,729.00
Employee & Spouse (or Partner)	8.00	\$20,850.66	\$166,805.28	8.00	\$21,075.00	\$168,600.00
Family	20.00	\$29,282.61	\$585,652.20	22.00	\$28,440.00	\$625,680.00
Employee Cost Sharing Contribution (enter as negative -)			(\$263,426.00)			(\$284,400.00)
Subtotal	52.00		\$776,319.99	52.00		\$771,304.00
<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	3	\$9,017.20	\$27,051.60	1	\$5,183.00	\$5,183.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$11,177.34	\$44,709.36	2	\$16,418.00	\$32,836.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	7.00		\$71,760.96	3.00		\$38,019.00
GRAND TOTAL	59.00		\$848,080.95	55.00		\$809,323.00

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$18,315,000.00	\$18,315,000.00				
Regional School Debt						
Utility Fund Debt						
Arts and Culture						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$6,908,859.74	\$1,473,514.07				
Notes Outstanding						
Bonds Outstanding	\$19,135,000.00	\$19,135,000.00				
Loans and Other Debt						
Total (Current Year)	\$44,358,859.74	\$19,788,514.07				
Population (2010 census)	<u>12,717</u>					
Per Capita Gross Debt	<u>\$3,488.15</u>					
Per Capita Net Debt	<u>\$1,932.09</u>					
3 Yr. Average Property Valuation		<u>\$2,909,350,691.33</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.84%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,835,000.00	\$1,820,000.00	\$1,870,000.00	\$13,610,000.00
Bonds - Interest			\$566,665.00	\$502,615.00	\$438,715.00	\$1,427,677.50
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$2,401,665.00	\$2,322,615.00	\$2,308,715.00	\$15,037,677.50
Total Principal			\$1,835,000.00	\$1,820,000.00	\$1,870,000.00	\$13,610,000.00
Total Interest			\$566,665.00	\$502,615.00	\$438,715.00	\$1,427,677.50
% of Total Current Year Budget			<u>10.03%</u>			
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	Aaa	AAA	AAA			
Year of Last Rating	2019	2017	2017			
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Township of Berkeley Heights	Shared Court Services		6/30/2010	N/A	\$95,000.00
Providing	City of Summit	Sewer Management Services		3/15/2011	N/A	\$165,000.00
Receiving	Mountain Valley Dispatch	Dispatching Services		6/9/2014	N/A	\$834,607.00
Providing	City of Summit	Shared Court Services		12/10/2017	N/A	\$253,000.00
Receiving	Town of Westfield	Health Services		1/1/2005	N/A	\$60,000.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid

USER FRIENDLY BUDGET SECTION - Notes

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