



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
Allen B.		Morgan	12/31/2022	amorgan@newprov.us

Chief Administrative Officer

Bernadette		Cuccaro		bcuccaro@newprov.us
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Chief Financial Officer

Joseph		Kovalcik		jkovalcik@newprov.us
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Municipal Clerk

Wendi		Barry		wbarry@newprov.us
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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
Diane		Bilicska	12/31/2022	dbilicska@newprov.us
Matthew		Cumiskey	12/31/2024	mcumiskey@newprov.us
Peter		DeSarno	12/31/2024	pdesarno@newprov.us
Nadine		Geoffroy	12/31/2023	ngeoffroy@newprov.us
Robert		Munoz	12/31/2022	rmunoz@newprov.us
Lisa		McKnight	12/31/2023	lmcknight@newprov.us

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 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	1.019	\$14,796,047.00	20.79%	\$3,089.00
Municipal Library	0.068	\$994,331.00	1.40%	\$207.59
Municipal Open Space	0.010	\$145,214.52	0.20%	\$30.32
Municipal Arts and Culture			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	2.795	\$40,587,198.00	57.02%	\$8,473.46
Regional School District			0.00%	\$0.00
County Purposes	0.978	\$14,205,206.55	19.96%	\$2,965.65
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.031	\$451,598.21	0.63%	\$94.28
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	4.902	\$71,179,595.28	100.00%	\$14,860.29

Total Taxable Valuation as of October 1, 2021 \$1,464,066,697.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$303,167.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.019	1.039	1.98%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$14,796,047.00	\$15,213,000.14	2.82%	\$416,953.14

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,089.00	\$3,150.18	1.98%	\$61.19

Sheet UFB-1

Current Year 2022 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$15,213,000.14
Municipal Library	ACTUAL	\$1,027,014.09
Municipal Open Space	ESTIMATED	\$146,406.67
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	
Local School District	ESTIMATED	\$41,549,114.59
Regional School District		
County Purposes	ESTIMATED	\$14,602,952.33
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$464,242.96
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$73,002,730.79
Revenue Anticipated, Excluding Tax Levy		8,882,738.77
Budget Appropriations, before Reserve for Uncollected Taxes		22,867,541.68
Total Non-Municipal Tax Levy		\$56,762,716.56
Amount to be Raised by Taxes - Before RUT		\$70,747,519.47
Reserve for Uncollected Taxes (RUT)		\$2,158,003.48
Total Amount to be Raised by Taxes		\$72,905,522.94
% of Tax Collections used to Calculate RUT		<u>97.04%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2021		71,412,400.04
Total Tax Levy, CY 2021		71,724,977.02
% of Taxes Collected, CY 2021		<u>99.56%</u>
Delinquent Taxes - December 31, 2021		<u>\$271,492.48</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	4.24%	\$160,020.00	\$3,775,000.00	\$3,935,020.00	\$3,935,020.00							
08	Local Revenue	-6.86%	(\$41,289.01)	\$601,589.01	\$560,300.00	\$560,300.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,303,819.00	\$1,303,819.00	\$1,303,819.00							
08	Uniform Construction Code Fees	-52.23%	(\$382,682.00)	\$732,682.00	\$350,000.00	\$350,000.00							
<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	-25.16%	(\$166,651.07)	\$662,366.34	\$495,715.27	\$495,715.27							
08	Other Special Items	43.90%	\$614,675.74	\$1,400,208.76	\$2,014,884.50	\$2,014,884.50							
15	Receipts from Delinquent Taxes	-1.74%	(\$3,960.43)	\$226,960.43	\$223,000.00	\$223,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-10.37%	(\$1,759,861.56)	\$16,972,861.70	\$15,213,000.14	\$15,213,000.14							
07	Minimum Library Tax	3.29%	\$32,683.09	\$994,331.00	\$1,027,014.09	\$1,027,014.09							
54	Open Space Levy Tax	0.82%	\$1,192.35	\$145,214.32	\$146,406.67		\$146,406.67						
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	-5.76%	(\$1,545,872.89)	\$26,815,032.56	\$25,269,159.67	\$25,122,753.00	\$146,406.67	\$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	8.00	13.00	2.03%	\$39,333.67	\$1,938,105.00	\$1,977,438.67	\$1,820,394.00	\$10,638.00	\$146,406.67					
21	Land-Use Administration		1.00	-7.53%	(\$6,500.00)	\$86,350.00	\$79,850.00	\$79,850.00							
22	Uniform Construction Code	2.00	6.00	2.04%	\$8,900.00	\$437,225.00	\$446,125.00	\$446,125.00							
23	Insurance			6.04%	\$114,644.00	\$1,898,856.00	\$2,013,500.00	\$2,013,500.00							
25	Public Safety	29.00	29.00	4.25%	\$209,336.19	\$4,922,192.95	\$5,131,529.14	\$5,123,085.00	\$8,444.14						
26	Public Works	12.00		35.69%	\$929,570.00	\$2,604,700.00	\$3,534,270.00	\$3,531,770.00	\$2,500.00						
27	Health and Human Services		2.00	58.85%	\$86,359.00	\$146,750.00	\$233,109.00	\$163,109.00	\$70,000.00						
28	Parks and Recreation	2.00	2.00	-0.17%	(\$735.00)	\$441,650.00	\$440,915.00	\$410,915.00	\$30,000.00						
29	Education (including Library)	6.00	15.00	3.29%	\$32,683.09	\$994,331.00	\$1,027,014.09	\$1,027,014.09							
30	Unclassified			-100.00%	(\$270,000.00)	\$270,000.00	\$0.00								
31	Utilities and Bulk Purchases			-13.49%	(\$121,000.00)	\$897,000.00	\$776,000.00	\$776,000.00							
32	Landfill / Solid Waste Disposal	5.00		-47.27%	(\$839,238.87)	\$1,775,500.00	\$936,261.13	\$920,000.00	\$16,261.13						
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			23.18%	\$445,846.00	\$1,923,674.00	\$2,369,520.00	\$2,369,520.00							
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	1.94%	\$7,835.00	\$403,940.00	\$411,775.00	\$411,775.00							
44	Capital			115.96%	\$736,348.00	\$635,000.00	\$1,371,348.00	\$1,371,348.00							
45	Debt			-3.29%	(\$79,050.00)	\$2,401,665.00	\$2,322,615.00	\$2,322,615.00							
46	Deferred Charges			-84.65%	(\$148,130.36)	\$175,000.00	\$26,869.64	\$26,869.64							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.73%	\$15,605.00	\$2,140,395.00	\$2,156,000.00	\$2,156,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	68.00	73.00	4.82%	\$1,161,805.72	\$24,092,333.95	\$25,254,139.67	\$24,969,889.73	\$137,843.27	\$146,406.67	\$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, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	83	\$8,985,400.00	0.61%	15A Public Schools	4	\$34,886,800.00	33.06%
2 Residential	3,740	\$1,133,845,300.00	77.57%	15B Other Schools	1	\$5,735,900.00	5.44%
3A/3B Farm		\$0.00	0.00%	15C Public Property	92	\$40,249,000.00	38.15%
4A Commercial	125	\$202,843,492.00	13.88%	15D Church and Charities	17	\$21,267,900.00	20.16%
4B Industrial	26	\$52,190,400.00	3.57%	15E Cemeteries & Graveyards	1	\$125,100.00	0.12%
4C Apartments	14	\$63,890,500.00	4.37%	15F Other Exempt	15	\$3,249,800.00	3.08%
5A/5B Railroad		\$0.00	0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,988	\$1,461,755,092.00	100.00%	Total	130	\$105,514,500.00	100.00%
Average Ratio (%), Assessed to True Value				48.34%			
Equalized Valuation, Taxable Properties				\$3,023,903,789.82			
Total # of property tax appeals filed in 2021				County Tax Board		29.00	
				State Tax Court		15.00	
Number of 2021 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 2021				\$55,294.35			
				Percentage of Exempt vs. Non-Exempt Properties 7.22%			

<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 2021 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		7.00	47,687.70	\$43,500.00		\$859.95		\$3,327.75
Supervisory Staff (Department Heads & Managers)	7.00		1,035,572.67	\$843,575.00		\$127,464.18		\$64,533.49
Police Officers (Including Superior Officers)	27.00	3.00	4,878,926.93	\$3,309,390.00	\$227,700.00	\$1,071,249.54		\$270,587.39
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	17.00		1,695,044.08	\$1,253,626.25	\$145,000.00	\$189,422.93		\$106,994.91
All Other Non-Union Employees not listed above	11.00	48.00	2,159,066.35	\$1,852,549.13		\$164,797.22		\$141,720.01
Totals	62.00	58.00	9,816,297.73	\$7,302,640.38	\$372,700.00	\$1,553,793.82	\$0.00	\$587,163.54

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	15.00	\$9,358.65	\$140,379.75	15.00	\$8,913.00	\$133,695.00
Parent & Child	7.00	\$19,159.35	\$134,115.45	7.00	\$18,247.00	\$127,729.00
Employee & Spouse (or Partner)	8.00	\$22,128.75	\$177,030.00	8.00	\$21,075.00	\$168,600.00
Family	22.00	\$29,862.00	\$656,964.00	22.00	\$28,440.00	\$625,680.00
Employee Cost Sharing Contribution (enter as negative -)						(\$284,400.00)
Subtotal	52.00		\$1,108,489.20	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	1	\$5,442.15	\$5,442.15	1	\$5,183.00	\$5,183.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$17,238.90	\$34,477.80	2	\$16,418.00	\$32,836.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	3.00		\$39,919.95	3.00		\$38,019.00
GRAND TOTAL	55.00		\$1,148,409.15	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	2023	2024	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$16,820,000.00	\$16,820,000.00				
Regional School Debt						
Utility Fund Debt						
Arts and Culture		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized	\$26,326,867.74	\$1,506,502.07	\$24,820,365.67			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$43,146,867.74	\$18,326,502.07	\$24,820,365.67			
Population (2010 census)	12,171					
Per Capita Gross Debt	\$3,545.06					
Per Capita Net Debt	\$2,039.30					
3 Yr. Average Property Valuation	\$3,001,949,883.33					
Net Debt as % of 3 Year Avg Property Valuation	0.83%					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal	\$1,820,000.00	\$1,870,000.00	\$1,820,000.00	\$11,790,000.00		
Bonds - Interest	\$502,615.00	\$438,715.00	\$376,315.00	\$1,051,362.50		
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total	\$2,322,615.00	\$2,308,715.00	\$2,196,315.00	\$12,841,362.50		
Total Principal	\$1,820,000.00	\$1,870,000.00	\$1,820,000.00	\$11,790,000.00		
Total Interest	\$502,615.00	\$438,715.00	\$376,315.00	\$1,051,362.50		
% of Total Current Year Budget	9.20%					
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						

