



# State of New Jersey Local Government Services

Year:  **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:  Filename:

Website:

Phone Number:

Mailing Address:

Municipality:  State:  Zip:

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	P.	Scarpelli	5/17/2020	mayorscarpelli@nutleynj.org

**Chief Administrative Officer**

Joseph	P.	Scarpelli		mayorscarpelli@nutleynj.org
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**Chief Financial Officer**

Rosemary		Costa		rcosta@nutleynj.org
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**Municipal Clerk**

Eleni		Pettas		epettas@nutleynj.org
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**Registered Municipal Accountant**

Raymond		Sarinelli		rsarinelli@nisivoccia.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	P.	Scarpelli	5/17/2020	mayorscarpelli@nutleynj.org
Thomas	J.	Evans	5/17/2020	commissionerevans@nutleynj.org
Alphonse		Petracco	5/17/2020	commissionerpetracco@nutleynj.org
Mauro	G.	Tucci	5/17/2020	commissionertucci@nutleynj.org
Steven	L	Rogers	5/17/2020	commissionerogers@nutleynj.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2015 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2016 Budget</u>		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	1.139	\$36,909,843.44	34.36%	\$3,604.00	Municipal Purpose Tax	ESTIMATED	\$37,687,738.87
Municipal Library	0.037	\$1,211,193.56	1.13%	\$117.07	Municipal Library	ESTIMATED	\$1,191,611.13
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.596	\$51,689,491.00	48.12%	\$5,050.03	Local School District	ESTIMATED	\$52,712,040.00
Regional School District	0.000	\$0.00	0.00%	\$0.00	Regional School District		
County Purposes	0.527	\$17,070,774.48	15.89%	\$1,667.52	County Purposes	ESTIMATED	\$16,391,136.00
County Library	0.000	\$0.00	0.00%	\$0.00	County Library		
County Board of Health	0.000	\$0.00	0.00%	\$0.00	County Board of Health		
County Open Space	0.017	\$541,738.66	0.50%	\$53.79	County Open Space	ESTIMATED	\$549,864.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2015 Budget)</b>	<b>3.316</b>	<b>\$107,423,041.14</b>	<b>100.00%</b>	<b>\$10,492.42</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$108,532,390.00</b>
Total Taxable Valuation as of October 1, 2015 <u>\$3,248,743,500.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>16,604,796.00</u>		
Current Year Average Residential Assessment <u>\$316,418.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>51,259,193.00</u>		
<b>Prior Year to Current Year Comparison</b>					Total Non-Municipal Tax Levy <u>\$69,653,040.00</u>		
<b>Comparison - Municipal Purposes Tax Rate</b>					Amount to be Raised by Taxes - Before RUT <u>\$104,307,437.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$4,085,323.13</u>		
	1.139		-100.00%		Total Amount to be Raised by Taxes <u>\$108,392,760.13</u>		
<b>Comparison - Municipal Purposes Tax Levy</b>					% of Tax Collections used to Calculate RUT <u>96.23%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$36,909,843.44	\$37,687,738.87	2.11%	\$777,895.43	<b>Tax Collections - ACTUAL as of Prior Year</b>		
<b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</b>					Total Tax Revenue, Collections CY 2015 <u>106,142,172.43</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2015 <u>107,623,828.55</u>		
	\$3,604.00	\$0.00	-100.00%	(\$3,604.00)	% of Taxes Collected, CY 2015 <u>98.62%</u>		
<b>Sheet UFB-1</b>					Delinquent Taxes - December 31, 2015 <u>\$1,527,968.10</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	Water Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	2.29%	\$113,285.00	\$4,943,322.00	\$5,056,607.00	\$4,654,000.00		\$402,607.00					
08	Local Revenue	-81.23%	(\$4,192,145.00)	\$5,161,145.00	\$969,000.00	\$969,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$8,147,630.00	\$8,147,630.00	\$8,147,630.00							
08	Uniform Construction Code Fees	-14.62%	(\$65,075.00)	\$445,075.00	\$380,000.00	\$380,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	32.17%	\$9,005.50	\$27,994.50	\$37,000.00	\$37,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-58.09%	(\$223,061.65)	\$383,976.65	\$160,915.00	\$160,915.00							
08	Other Special Items	4.56%	\$48,279.46	\$1,059,049.54	\$1,107,329.00	\$1,107,329.00							
15	Receipts from Delinquent Taxes	-22.54%	(\$334,313.34)	\$1,483,235.34	\$1,148,922.00	\$1,148,922.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	6.65%	\$2,608,618.00	\$39,229,120.87	\$41,837,738.87	\$37,687,738.87		\$4,150,000.00					
07	Minimum Library Tax	-1.62%	(\$19,582.43)	\$1,211,193.56	\$1,191,611.13	\$1,191,611.13							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-3.31%	(\$2,054,989.46)	\$62,091,742.46	\$60,036,753.00	\$55,484,146.00	\$0.00	\$4,552,607.00	\$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	Water Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	22.00	3.00	1.37%	\$38,525.00	\$2,809,498.00	\$2,848,023.00	\$2,666,981.00		\$181,042.00					
21	Land-Use Administration	3.00	1.00	1.55%	\$1,410.00	\$90,850.00	\$92,260.00	\$92,260.00							
22	Uniform Construction Code	6.00	4.00	0.00%	\$0.00	\$671,500.00	\$671,500.00	\$671,500.00							
23	Insurance	1.00	0.00	9.57%	\$793,086.00	\$8,285,802.00	\$9,078,888.00	\$8,713,888.00		\$365,000.00					
25	Public Safety	121.00	45.00	1.95%	\$264,890.74	\$13,592,247.26	\$13,857,138.00	\$13,857,138.00							
26	Public Works	37.00	8.00	2.37%	\$157,200.00	\$6,632,093.00	\$6,789,293.00	\$5,090,093.00		\$1,699,200.00					
27	Health and Human Services	7.00	9.00	0.40%	\$3,462.00	\$874,631.00	\$878,093.00	\$878,093.00							
28	Parks and Recreation	31.00	4.00	-0.23%	(\$4,070.00)	\$1,799,090.00	\$1,795,020.00	\$1,795,020.00							
29	Education (including Library)			0.62%	\$31,851.00	\$5,155,572.00	\$5,187,423.00	\$5,187,423.00							
30	Unclassified			0.00%	\$0.00	\$55,000.00	\$55,000.00	\$55,000.00							
31	Utilities and Bulk Purchases			49.87%	\$2,137,918.00	\$4,286,682.00	\$6,424,600.00	\$4,362,600.00		\$2,062,000.00					
32	Landfill / Solid Waste Disposal			108.82%	\$37,000.00	\$34,000.00	\$71,000.00	\$71,000.00							
35	Contingency			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00							
36	Statutory Expenditures			8.12%	\$360,503.00	\$4,439,620.00	\$4,800,123.00	\$4,669,123.00		\$131,000.00					
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services		2.00	#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	6.00		1.16%	\$5,039.00	\$432,583.00	\$437,622.00	\$437,622.00							
44	Capital			-72.15%	(\$779,895.00)	\$1,080,895.00	\$301,000.00	\$300,000.00		\$1,000.00					
45	Debt			21.68%	\$440,879.00	\$2,033,938.00	\$2,474,817.00	\$2,361,452.00		\$113,365.00					
46	Deferred Charges			-100.00%	(\$320,000.00)	\$320,000.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			-1.38%	(\$59,315.00)	\$4,284,268.00	\$4,224,953.00	\$4,224,953.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>234.00</b>	<b>76.00</b>	<b>5.46%</b>	<b>\$3,108,483.74</b>	<b>\$56,928,269.26</b>	<b>\$60,036,753.00</b>	<b>\$55,484,146.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,552,607.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	94	\$25,383,100.00	0.78%	15A Public Schools	12	\$66,971,252.00	33.37%
2 Residential	8,231	\$2,604,434,300.00	80.17%	15B Other Schools	2	\$10,056,826.00	5.01%
3A/3B Farm	0	\$433,441,600.00	13.34%	15C Public Property	106	\$49,437,816.00	24.64%
4A Commercial	448	\$11,831,600.00	0.36%	15D Church and Charities	43	\$45,200,605.00	22.53%
4B Industrial	22	\$173,652,900.00	5.35%	15E Cemeteries & Graveyards	2	\$2,381,700.00	1.19%
4C Apartments	75	\$0.00	0.00%	15F Other Exempt	34	\$26,616,400.00	13.26%
5A/5B Railroad	0	\$9,100.00	0.00%				
6A/6B Business Personal Property	1		0.00%				
<b>Total</b>	<b>8,871</b>	<b>\$3,248,752,600.00</b>	<b>100.00%</b>	<b>Total</b>	<b>199</b>	<b>\$200,664,599.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		90.63%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$3,584,632,682.33		6.18%			
Total # of property tax appeals filed in 2015		County Tax Board	61.00				
		State Tax Court	27.00				
Number of 2015 County Tax Board decisions appealed to Tax Court		6.00					
Number of pending property tax appeals in State Tax Court		135.00					
Amount paid out by municipality for tax appeals in 2015		\$114,123.80					

<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 2015 Total Tax Rate
G Commercial/Industrial Exemption	0	\$0.00	\$0.00	\$0.00
I Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
J Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
K New Dwelling/Conversion Exemption	0	\$0.00	\$0.00	\$0.00
L New Dwelling/Conversion Abatement	0	\$0.00	\$0.00	\$0.00
N Multiple Dwelling Exemption	0	\$0.00	\$0.00	\$0.00
O Multiple Dwelling Abatement	0	\$0.00	\$0.00	\$0.00
<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  
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	5.00		94,264.62	\$11,700.00	\$0.00	\$1,457.00	\$80,211.62	\$896.00
Supervisory Staff (Department Heads & Managers)	19.00		1,786,344.09	\$1,326,685.00		\$165,305.00	\$192,862.09	\$101,492.00
Police Officers (Including Superior Officers)	69.00	0.00	9,828,307.80	\$6,760,000.00	\$375,000.00	\$1,735,292.00	\$859,995.80	\$98,020.00
Fire Fighters (Including Superior Officers)	33.00	0.00	4,914,687.20	\$3,417,275.00	\$83,232.00	\$877,215.00	\$487,414.20	\$49,551.00
All Other Union Employees not listed above	46.00	0.00	4,074,785.80	\$2,732,000.00		\$340,407.00	\$793,380.80	\$208,998.00
All Other Non-Union Employees not listed above	66.00	79.00	7,816,344.46	\$5,174,096.00		\$644,693.00	\$1,601,736.46	\$395,819.00
<b>Totals</b>	<b>238.00</b>	<b>79.00</b>	<b>28,514,733.97</b>	<b>\$19,421,756.00</b>	<b>\$458,232.00</b>	<b>\$3,764,369.00</b>	<b>\$4,015,600.97</b>	<b>\$854,776.00</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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	61.00	\$11,234.16	\$685,283.76	62.00	\$10,816.92	\$670,649.04
Parent & Child	18.00	\$20,109.24	\$361,966.32	19.00	\$18,280.56	\$347,330.64
Employee & Spouse (or Partner)	39.00	\$22,468.08	\$876,255.12	31.00	\$21,633.48	\$670,637.88
Family	101.00	\$31,343.40	\$3,165,683.40	107.00	\$29,097.48	\$3,113,430.36
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>219.00</b>		<b>\$5,089,188.60</b>	<b>219.00</b>		<b>\$4,802,047.92</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage		\$11,234.16	\$0.00			\$0.00
Parent & Child	1	\$20,109.24	\$20,109.24	0		\$0.00
Employee & Spouse (or Partner)		\$22,468.08	\$0.00			\$0.00
Family	2	\$31,343.40	\$62,686.80	2	\$29,097.48	\$58,194.96
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>3.00</b>		<b>\$82,796.04</b>	<b>2.00</b>		<b>\$58,194.96</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	41	\$8,842.32	\$362,535.12			\$0.00
Parent & Child	6	\$18,537.24	\$111,223.44			\$0.00
Employee & Spouse (or Partner)	71	\$15,221.16	\$1,080,702.36			\$0.00
Family	25	\$35,284.68	\$882,117.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>143.00</b>		<b>\$2,436,577.92</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>365.00</b>		<b>\$7,608,562.56</b>	<b>221.00</b>		<b>\$4,860,242.88</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>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

Gross Debt			Net Debt	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets	
Local School Debt	\$42,805,000.00	\$42,805,000.00	\$0.00	Utility Fund - Principal	\$95,620.00	\$95,618.00	\$95,618.00	\$816,864.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$17,745.00	\$16,745.00	\$15,745.00	\$28,169.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$282,000.00			
Water	\$3,168,800.42	\$3,168,800.42	\$0.00	Bond Anticipation Notes - Interest	\$195,000.00			
0			\$0.00	Bonds - Principal	\$1,520,000.00	\$1,516,000.00	\$970,000.00	\$2,350,000.00
0			\$0.00	Bonds - Interest	\$181,030.00	\$173,317.50	\$108,000.00	\$196,225.00
0			\$0.00	Loans & Other Debt - Principal	\$168,475.00	\$23,945.09	\$24,426.38	\$318,797.06
0			\$0.00	Loans & Other Debt - Interest	\$14,947.00	\$7,224.25	\$6,742.94	\$39,650.16
0			\$0.00					
0			\$0.00	<b>Total</b>	<b>\$2,474,817.00</b>	<b>\$1,832,849.84</b>	<b>\$1,220,532.32</b>	<b>\$3,749,705.22</b>
<b>Municipal Purposes</b>				<b>Total Principal</b>	<b>\$2,066,095.00</b>	<b>\$1,635,563.09</b>	<b>\$1,090,044.38</b>	<b>\$3,485,661.06</b>
Debt Authorized	\$8,470,301.00		\$8,470,301.00	<b>Total Interest</b>	<b>\$408,722.00</b>	<b>\$197,286.75</b>	<b>\$130,487.94</b>	<b>\$264,044.16</b>
Notes Outstanding			\$0.00	<b>% of Total Current Year Budget</b>	<b>4.12%</b>			
Bonds Outstanding	\$6,356,000.00		\$6,356,000.00	<b>Description</b>	<b>Debt Not Listed Above</b>			
Loans and Other Debt	\$646,250.00		\$646,250.00	Total Guarantees - Governmental				
<b>Total (Current Year)</b>	<b>\$61,446,351.42</b>	<b>\$45,973,800.42</b>	<b>\$15,472,551.00</b>	Total Guarantees - Other				
Population (2010 census)	<u>28,370</u>			Total Capital/Equipment Leases				
Per Capita Gross Debt	<u>\$2,165.89</u>			Total Other				
Per Capita Net Debt	<u>\$545.38</u>			<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$3,642,865,648.33</u>		Rating	Aa2			
Net Debt as % of 3 Year Avg Property Valuation		<u>0.42%</u>		Year of Last Rating	2013			
				<b>Mark "X" if Municipality has no bond rating</b>				





**USER FRIENDLY BUDGET SECTION - Notes**

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