



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 716_fbi_2017.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Joseph	P.	Scarpelli	5/1/2020	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

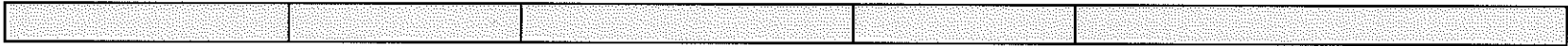
Eleni		Pettas		epettas@nutleynj.org
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Registered Municipal Accountant

Raymond		Sarinelli		rsarinelli@nisovoccia.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas	J.	Evans	5/1/2020	commissionerevans@nutleynj.org
Steven	L.	Rogers	5/1/2020	commissionerrogers@nutleynj.org
Alphonse		Petracco	5/1/2020	commissionerpetracco@nutleynj.org
Mauro	G.	Tucci	5/1/2020	commissionertucci@nutleynj.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	1.160	\$37,687,738.87	34.43%	\$3,677.86	Municipal Purpose Tax	ESTIMATED	\$39,184,374.69
Municipal Library	0.037	\$1,191,611.13	1.09%	\$117.31	Municipal Library	ESTIMATED	\$1,216,486.31
Municipal Open Space		\$0.00	0.00%	\$0.00	Municipal Open Space		\$0.00
Fire Districts (avg. rate/total levies)		\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)		\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00
Local School District	1.622	\$52,686,922.00	48.13%	\$5,142.66	Local School District	ESTIMATED	\$56,409,282.00
Regional School District		\$0.00	0.00%	\$0.00	Regional School District		\$0.00
County Purposes	0.534	\$17,351,135.80	15.85%	\$1,693.08	County Purposes	ESTIMATED	\$17,698,158.00
County Library		\$0.00	0.00%	\$0.00	County Library		\$0.00
County Board of Health		\$0.00	0.00%	\$0.00	County Board of Health		\$0.00
County Open Space	0.017	\$545,389.22	0.50%	\$53.90	County Open Space		\$556,307.00
Other County Levies (total)		\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00
Total (Calendar Year 2016 Budget)	3.370	\$109,462,797.02	100.00%	\$10,684.82	Total ESTIMATED amount to be raised by taxes		\$115,064,608.00
Total Taxable Valuation as of October 1, 2016 <u>\$3,254,075,400.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$317,057.00</u>					Revenue Anticipated, Excluding Tax Levy <u>15,576,065.00</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>51,909,379.00</u> Total Non-Municipal Tax Levy <u>\$74,663,747.00</u> Amount to be Raised by Taxes - Before RUT <u>\$110,997,061.00</u> Reserve for Uncollected Taxes (RUT) <u>\$4,309,346.36</u> Total Amount to be Raised by Taxes <u>\$115,306,407.36</u>		
<u>Prior Year to Current Year Comparison</u>					% of Tax Collections used to Calculate RUT <u>96.26%</u> If % used exceeds the actual collection % then reference the statutory exception used		
<u>Comparison - Municipal Purposes Tax Rate</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2016		<u>108,113,852.59</u>
	1.160	1.204	3.79%		Total Tax Levy, CY 2016		<u>109,812,924.43</u>
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Taxes Collected, CY 2016		<u>98.45%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$37,687,738.87	\$39,184,374.69	3.97%	\$1,496,635.82			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Delinquent Taxes - December 31, 2016		<u>\$1,514,224.66</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$3,677.86	\$3,817.37	3.79%	\$139.51			

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	16.76%	\$780,000.00	\$4,654,000.00	\$5,434,000.00	\$5,104,000.00	\$0.00	\$330,000.00					
08	Local Revenue	-2.07%	(\$110,859.45)	\$5,364,229.45	\$5,253,370.00	\$969,000.00	\$0.00	\$4,284,370.00					
09	State Aid (without offsetting appropriation)	-10.13%	(\$825,000.00)	\$8,147,630.00	\$7,322,630.00	\$7,322,630.00	\$0.00	\$0.00					
08	Uniform Construction Code Fees	-0.26%	(\$936.00)	\$366,936.00	\$366,000.00	\$366,000.00	\$0.00	\$0.00					
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	34.29%	\$9,448.00	\$27,552.00	\$37,000.00	\$37,000.00	\$0.00	\$0.00					
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
10	Public and Private Revenue	-82.19%	(\$346,004.07)	\$421,004.07	\$75,000.00	\$75,000.00	\$0.00	\$0.00					
08	Other Special Items	-9.06%	(\$99,857.57)	\$1,102,292.57	\$1,002,435.00	\$1,002,435.00	\$0.00	\$0.00					
15	Receipts from Delinquent Taxes	-22.73%	(\$338,291.18)	\$1,488,291.18	\$1,150,000.00	\$1,150,000.00	\$0.00	\$0.00					
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.22%	(\$487,457.32)	\$39,923,737.01	\$39,436,279.69	\$39,436,279.69	\$0.00	\$0.00					
07	Minimum Library Tax	2.09%	\$24,875.18	\$1,191,611.13	\$1,216,486.31	\$1,216,486.31	\$0.00	\$0.00					
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$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	\$0.00	\$0.00					
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
	Total	-2.22%	(\$1,394,082.41)	\$62,687,283.41	\$61,293,201.00	\$56,678,831.00	\$0.00	\$4,614,370.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	22.00	1.00	7.88%	\$210,148.00	\$2,666,981.00	\$2,877,129.00	\$2,696,324.00		\$180,805.00						
21	Land-Use Administration	3.00	2.00	-0.12%	(\$110.00)	\$92,260.00	\$92,150.00	\$92,150.00								
22	Uniform Construction Code	7.00	7.00	0.97%	\$6,500.00	\$671,500.00	\$678,000.00	\$678,000.00								
23	Insurance			9.39%	\$818,122.00	\$8,713,888.00	\$9,532,010.00	\$9,172,010.00		\$360,000.00						
25	Public Safety	122.00	44.00	2.78%	\$384,386.10	\$13,848,251.90	\$14,232,638.00	\$14,232,638.00								
26	Public Works	36.00	6.00	33.23%	\$1,711,266.83	\$5,149,526.17	\$6,860,793.00	\$5,125,593.00		\$1,735,200.00						
27	Health and Human Services	8.00	5.00	-1.93%	(\$17,290.00)	\$898,093.00	\$880,803.00	\$880,803.00								
28	Parks and Recreation	34.00	10.00	-1.11%	(\$20,265.00)	\$1,822,615.00	\$1,802,350.00	\$1,802,350.00								
29	Education (including Library)	0.00	0.00	-9.67%	(\$500,997.00)	\$5,180,937.00	\$4,679,940.00	\$4,679,940.00								
30	Unclassified	0.00	0.00	-13.64%	(\$7,500.00)	\$55,000.00	\$47,500.00	\$47,500.00								
31	Utilities and Bulk Purchases	0.00	0.00	45.01%	\$1,966,325.00	\$4,369,086.00	\$6,335,411.00	\$4,291,411.00		\$2,044,000.00						
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$71,000.00	\$71,000.00	\$71,000.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00								
36	Statutory Expenditures	0.00	0.00	5.51%	\$255,437.00	\$4,632,123.00	\$4,887,560.00	\$4,706,560.00		\$181,000.00						
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	2.00	0.00	109.99%	\$40,696.00	\$37,000.00	\$77,696.00	\$77,696.00								
43	Court and Public Defender	5.00	2.00	4.42%	\$19,356.00	\$437,622.00	\$456,978.00	\$456,978.00								
44	Capital	0.00	0.00	0.33%	\$1,000.00	\$300,000.00	\$301,000.00	\$300,000.00		\$1,000.00						
45	Debt	0.00	0.00	17.25%	\$407,434.00	\$2,361,452.00	\$2,768,886.00	\$2,656,521.00		\$112,365.00						
46	Deferred Charges	0.00	0.00	0.00%	\$0.00	\$0.00	\$100,000.00	\$100,000.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	2.00%	\$84,499.00	\$4,224,953.00	\$4,309,452.00	\$4,309,452.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	239.00	77.00	9.82%	\$5,459,007.93	\$55,582,288.07	\$61,041,296.00	\$56,426,926.00	\$0.00	\$0.00	\$4,614,370.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	99	\$30,582,100.00	0.99%	15A Public Schools	12	\$66,971,252.00	33.16%
2 Residential	8,234	\$2,610,651,100.00	84.67%	15B Other Schools	2	\$10,056,826.00	4.98%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	111	\$51,658,016.00	25.58%
4A Commercial	447	\$430,209,400.00	13.95%	15D Church and Charities	43	\$45,200,605.00	22.38%
4B Industrial	22	\$11,831,600.00	0.38%	15E Cemeteries & Graveyards	2	\$2,381,700.00	1.18%
4C Apartments	73	\$0.00	0.00%	15F Other Exempt	30	\$25,682,700.00	12.72%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$9,100.00	0.00%				
Total	8,876	\$3,083,283,300.00	100.00%	Total	200	\$201,951,099.00	100.00%
Average Ratio (%), Assessed to True Value				89.02%			
Equalized Valuation, Taxable Properties				\$3,463,584,924.74			
Total # of property tax appeals filed in 2016				County Tax Board	45.00		
				State Tax Court	30.00		
Number of 2016 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				48.00			
Amount paid out by municipality for tax appeals in 2016				\$263,291.50			
				Percentage of Exempt vs. Non-Exempt Properties			
				6.55%			

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 2016 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
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	5.00	0.00	94,236.00	11700.00	\$0.00	\$1,510.00	\$80,131.00	\$895.00
Supervisory Staff (Department Heads & Managers)	12.00	2.00	1,404,461.00	\$1,084,004.00		\$139,945.00	\$97,586.00	\$82,926.00
Police Officers (Including Superior Officers)	69.00	0.00	9,842,340.00	\$6,816,973.00	\$375,000.00	\$1,739,010.00	\$812,511.00	\$98,846.00
Fire Fighters (Including Superior Officers)	35.00	0.00	4,970,060.00	\$3,469,524.00	\$85,729.00	\$885,076.00	\$479,423.00	\$50,308.00
All Other Union Employees not listed above	27.00	0.00	3,770,858.00	\$2,279,187.00	\$293,000.00	\$294,243.00	\$730,070.00	\$174,358.00
All Other Non-Union Employees not listed above	111.00	44.00	8,876,129.00	\$5,917,820.00	\$50,000.00	\$734,866.00	\$1,697,776.00	\$475,667.00
Totals	259.00	46.00	28,958,084.00	\$19,579,208.00	\$803,729.00	\$3,794,650.00	\$3,897,497.00	\$883,000.00

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

	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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	57.00	\$11,187.48	\$637,686.36	61.00	\$11,234.16	\$685,283.76
Parent & Child	20.00	\$20,116.68	\$402,333.60	18.00	\$20,109.24	\$361,966.32
Employee & Spouse (or Partner)	40.00	\$22,445.64	\$897,825.60	39.00	\$22,468.08	\$876,255.12
Family	97.00	\$31,312.08	\$3,037,271.76	101.00	\$31,343.40	\$3,165,683.40
Employee Cost Sharing Contribution (enter as negative -)			(\$1,064,486.00)			(\$1,058,371.24)
Subtotal	214.00		\$3,910,631.32	219.00		\$4,030,817.36
Elected Officials - Health Benefits - Annual Cost						
Single Coverage		\$11,187.48	\$0.00		\$11,234.16	\$0.00
Parent & Child	1	\$20,116.68	\$20,116.68	1	\$20,109.24	\$20,109.24
Employee & Spouse (or Partner)		\$22,445.64	\$0.00		\$22,468.08	\$0.00
Family	2	\$31,312.08	\$62,624.16	2	\$31,343.40	\$62,686.80
Employee Cost Sharing Contribution (enter as negative -)			\$2,581.84			(\$2,581.84)
Subtotal	3.00		\$85,322.68	3.00		\$80,214.20
Retirees - Health Benefits - Annual Cost						
Single Coverage	40	\$11,167.32	\$446,692.80		\$11,234.16	\$0.00
Parent & Child	6	\$19,250.40	\$115,502.40		\$20,109.24	\$0.00
Employee & Spouse (or Partner)	71	\$15,415.20	\$1,094,479.20		\$22,468.08	\$0.00
Family	22	\$38,415.60	\$845,143.20		\$31,343.40	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	139.00		\$2,501,817.60	0.00		\$0.00
GRAND TOTAL	356.00		\$6,497,771.60	222.00		\$4,111,031.56

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
YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

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

	Gross Debt		Net Debt	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$40,865,000.00	\$40,865,000.00	\$0.00	Utility Fund - Principal	\$95,620.00	\$95,620.00	\$95,620.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$16,745.00	\$15,745.00	\$14,745.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$731,800.00		
Water	\$3,262,282.74	\$3,262,282.74	\$0.00	Bond Anticipation Notes - Interest	\$206,800.00		
0			\$0.00	Bonds - Principal	\$1,516,000.00	\$970,000.00	\$470,000.00
0			\$0.00	Bonds - Interest	\$176,000.00	\$108,000.00	\$61,100.00
0			\$0.00	Loans & Other Debt - Principal	\$17,700.00	\$18,100.00	\$19,000.00
0			\$0.00	Loans & Other Debt - Interest	\$8,221.00	\$7,900.00	\$7,600.00
0			\$0.00	Total	\$2,768,886.00	\$1,215,365.00	\$668,065.00
0			\$0.00	Total Principal	\$2,361,120.00	\$1,083,720.00	\$584,620.00
Municipal Purposes				Total Interest	\$407,766.00	\$131,645.00	\$83,445.00
Debt Authorized	\$1,416,840.00	\$1,000,000.00	\$416,840.00	% of Total Current Year Budget	4.54%		
Notes Outstanding	\$9,188,000.00	\$0.00	\$9,188,000.00	Description	Debt Not Listed Above		
Bonds Outstanding	\$4,836,000.00	\$0.00	\$4,836,000.00	Total Guarantees - Governmental	N/A	N/A	N/A
Loans and Other Debt	\$370,676.00	\$97,669.04	\$273,006.96	Total Guarantees - Other	N/A	N/A	N/A
Total (Current Year)	\$59,938,798.74	\$45,224,951.78	\$14,713,846.96	Total Capital/Equipment Leases	N/A	N/A	N/A
Population (2010 census)	28,370			Total Other	N/A	N/A	N/A
Per Capita Gross Debt	\$2,112.75			Bond Rating	Moody's	Standard & Poors	Fitch
Per Capita Net Debt	\$518.64			Rating	Aa2	N/A	N/A
3 Yr. Average Property Valuation		\$3,619,285,459.33		Year of Last Rating	2016	N/A	N/A
Net Debt as % of 3 Year Avg Property Valuation		0.41%		Mark "X" if Municipality has no bond rating			

